United Nations A/73/353

General Assembly

Distr.: General
20 August 2018

Original: English

Seventy-third session
Item 135 (a) and (e) of the provisional agenda*
Financial reports and audited financial statements, and reports of the Board of Auditors: United Nations and capital master plan

Implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2017 on the United Nations and on the capital master plan

Report of the Secretary-General

Summary

The present report provides information in response to the recommendations of the Board of Auditors as contained in its reports for the year ended 31 December 2017 on the United Nations (A/73/5 (Vol. I), chap. II) and on the capital master plan (A/73/5 (Vol. V)). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly at the same time as the Board of Auditors submitted its recommendations to the Assembly on measures taken or to be taken to implement those recommendations.

The Administration has accepted all of the Board's recommendations. The present report provides the Administration's comments as well as information on the status of implementation, the department responsible, the estimated completion date and the priority of each recommendation contained in the reports of the Board. In addition, the present report contains updated information on the status of implementation of the recommendations of the Board for prior periods that were reported by the Board as not having been fully implemented in the annexes to its reports.

* A/73/150.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its reports for the year ended 31 December 2017 on the United Nations (A/73/5 (Vol. I), chap. II) and on the capital master plan (A/73/5 (Vol. V)).

2. In the preparation of the present report, account was taken of the provisions of the following documents:

(a) Resolution 48/216 B, in particular its paragraph 8, in which the Assembly requested the Secretary-General to draw attention in his reports to the recommendations of the Board that would require action by the Assembly;

(b) Resolution 52/212 B, in particular its paragraphs 3 to 5, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(c) Resolution 72/8 A, in particular its paragraph 8, in which the Assembly reiterated its request to the Secretary-General to ensure full implementation of the recommendations of the Board and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board; its paragraph 9, in which the Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old; and its paragraph 10, in which the Assembly also reiterated its request to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board, as well as the priorities for their implementation and the office holders to be held accountable.

3. With regard to prioritization, it is noted that the Board categorizes the most important recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, the main recommendations will be considered to be of high priority.

4. The Administration has accepted all of the Board's recommendations, and comments are provided on all of them. In accordance with paragraph 9 of resolution 72/8 A, additional information has been provided on all recommendations corresponding to prior financial periods that the Board considered not to have been fully implemented.

5. Section II below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board's report for the year ended 31 December 2017 (A/73/5 (Vol. I), chap. II), and section II.B provides information on the implementation of the recommendations contained in the Board's reports for prior financial periods that the Board considered not to have been fully implemented.

6. Section III below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the capital master plan. Section III.A provides information on the implementation of the recommendations contained in the Board's report for the year ended 31 December 2017 (A/73/5 (Vol. V)), and section III.B provides information on the implementation of recommendations contained in the Board's for prior financial periods that the Board considered not to have been fully implemented.

II. United Nations

A. Implementation of the recommendations contained in the report of the Board of Auditors on the United Nations for the year ended 31 December 2017[1]

Overview

7. Tables 1 and 2 summarize the status of implementation of recommendations as of August 2018.

8. Table 1 summarizes the status of the 16 main recommendations of the Board, of which the closure of 1 (6 per cent) has been requested, 1 (6 per cent) has not been implemented and 14 (88 per cent) are in progress. Of the 15 main recommendations that either are in progress or have not been implemented, 1 is scheduled to be implemented in 2018, 7 in 2019 and 4 in 2020 and 3 are of an ongoing nature.

Table 1
Status of implementation of main recommendations

Department responsible	*Number of recommendations*	*Closure requested*	*Not implemented*	*In progress*	*Target date set*	*No target date*
Department of Economic and Social Affairs	1	–	–	1	1	–
Department of Management	9	1	1	7	6	2
Department of Safety and Security	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	2	–	–	2	2	–
Multiple departments	3	–	–	3	2	1
Total	**16**	**1**	**1**	**14**	**12**	**3**

9. Table 2 summarizes the status of all 71 recommendations of the Board, of which the closure of 3 (4 per cent) has been requested, 9 (13 per cent) have not been implemented and 59 (83 per cent) are in progress. Of the 68 recommendations that either are in progress or have not been implemented, 7 are scheduled to be implemented in 2018, 34 in 2019 and 15 in 2020 and 12 are of an ongoing nature.

[1] A/73/5 (Vol. I), chap. II.

Table 2
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Closure requested*	*Not implemented*	*In progress*	*Target date set*	*No target date*
Department of Economic and Social Affairs	2	–	–	2	2	–
Department of Management	32	2	6	24	24	6
Department of Safety and Security	13	–	–	13	13	–
Economic Commission for Africa	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	7	–	–	7	7	–
Office of Legal Affairs	1	1	–	–	–	–
United Nations Office at Geneva	1	–	–	1	1	–
United Nations Office at Nairobi	1	–	–	1	–	1
Multiple departments	13	–	3	10	8	5
Total	**71**	**3**	**9**	**59**	**56**	**12**

Detailed information on implementation status

10. **In paragraph 22 of its report, the Board recommended that urgent steps be taken to strengthen the business planning and consolidation module to eliminate the need for manual adjustments and interventions.**

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Ongoing

11. The requests for the strengthening of the business planning and consolidation module have been logged with the Umoja team, which will work to implement further automation after the roll-out of Umoja Extension 2.

12. **In paragraph 30 of its report, the Board recommended that the Administration value property, plant and equipment assets and inventory considering all actual associated costs in line with the provisions of the International Public Sector Accounting Standards (IPSAS). Furthermore, an appropriate timeline to shift from the standard cost methodology should be specified.**

Department responsible: Department of Management

Status: Not implemented

Priority: Medium

Target date: Fourth quarter of 2020

13. There are two obstacles to recognizing actual costs: linking freight-forwarding contracts to the purchase orders and efficiently allocating the freight costs to the individual goods. Those obstacles cannot be resolved within a short time, and until

they are resolved, standard cost will continue to be used and the Administration will be reviewing the standard cost rates regularly.

14. **In paragraph 49 of its report, the Board recommended that the Administration improve scrutiny of open commitments at year-end in line with the provisions of the Financial Regulations and Rules of the United Nations to ensure timely surrender of unencumbered balances to the Member States.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

15. The Administration's comments are reflected in paragraph 50 of the Board's report. In addition, it should be noted that the retention of commitments took into account the Organization's operational needs as well as the existing budget process whereby the budgets are revised during the biennium and the final budget is approved at the end of the financial period.

16. **In paragraph 57 of its report, the Board recommended that a comprehensive and robust internal control system over heritage assets be put in place by the Administration in a time-bound manner.**

Department responsible:	Department of Management
Status:	Not implemented
Priority:	High
Target date:	Fourth quarter of 2020

17. Given the scope and complexity of this recommendation, the Administration plans to implement it by December 2020.

18. **In paragraph 64 of its report, the Board recommended that the Administration adopt a homogenous IPSAS-compliant policy of inventory valuation and reporting which recognized all material inventory across all entities in volume I.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

19. Following the migration of inventory from Galileo to Umoja, the Administration is in the process of reviewing and updating the policy to implement homogenous treatment of all inventories across all entities.

20. **In paragraph 71 of its report, the Board recommended that the Administration review the criteria followed by it for identifying conditionality in the voluntary contribution agreements and bring them in line with the provisions of IPSAS 23.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

21. The Administration is reviewing the criteria for identifying conditionality in the voluntary contribution agreements.

22. **In paragraph 77 of its report, the Board recommended that the Administration review and strengthen formal arrangements with third-party administrators and put in place a system of regular open-book audit of their functioning at the earliest possible date.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

23. The Administration is working on the agreements with third-party administrators and a revised request for proposals for an open-book audit.

24. **In paragraph 81 of its report, the Board recommended that the United Nations Treasury formalize the participation of different entities in the main cash pool by way of written agreements with them.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

25. The Department of Management has requested the Office of Legal Affairs to review this recommendation, and it will be implemented in line with the opinion rendered by the Office.

26. **In paragraph 82 of its report, the Board also recommended that the United Nations reconcile with the United Nations Joint Staff Pension Fund the treatment of the balance of the fund 64PFN in their financial statements.**

27. The Department of Management is working with the United Nations Joint Staff Pension Fund to have the fund in question reported appropriately in the financial statements.

Departments responsible:	Department of Management and United Nations Joint Staff Pension Fund
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

28. **In paragraph 88 of its report, the Board recommended that the United Nations Office at Geneva further refine its cost calculation approach with regard to non-staff costs by streamlining the different approaches used by its organizational units and by regularly updating cost calculations for the services delivered.**

Department responsible:	United Nations Office at Geneva
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

29. The United Nations Office at Geneva is engaging in a dialogue with the parent departments concerned and working closely with United Nations Headquarters to further develop a cost recovery policy and approach within the United Nations.

30. **In paragraph 89 of its report, the Board further recommended that the United Nations Office at Geneva liaise with Headquarters to develop a common global approach for calculations and transparent recovery of costs for services within the United Nations.**

Departments responsible:	United Nations Office at Geneva, Department of Management and Department for General Assembly and Conference Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

31. The United Nations Office at Geneva has already started the work of streamlining cost recovery activities between its Safety and Security Service and the Division of Administration. In the case of conference management services, cost calculations fall under the overall authority of the Department for General Assembly and Conference Management, but the Division will liaise with the local Executive Office to explore ways of addressing this recommendation.

32. **In paragraph 98 of its report, the Board recommended that the Administration revisit the practice of temporary assignment and analyse the reasons for temporary job openings in a large number of cases instead of job openings.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

33. The Administration is conducting a review of temporary assignments and special post allowances as part of a project on the simplification and streamlining of policies.

34. **In paragraph 111 of its report, the Board recommended that the Administration decide on a time frame for the deployment of the Inspira module**

pertaining to consultants and individual contractors at United Nations Headquarters and devise a road map to adhere to the decided time frame.

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

35. The Administration's comments are reflected in paragraph 113 of the Board's report.

36. **In paragraph 112 of its report, the Board further recommended that the access management of Inspira be suitably modified to provide roles which could be used to view the consultant engagements across the Secretariat, factoring in the relevant data security and privacy needs.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

37. The Administration's comments are reflected in paragraph 113 of the Board's report.

38. **In paragraph 116 of its report, the Board recommended that the Department of Economic and Social Affairs work with the Office of Human Resources Management and the Office of Information and Communications Technology towards the early deployment of Inspira in the Department. In the interim, the Department should maintain a roster of consultants that was accessible to all divisions for future selections.**

Departments responsible:	Department of Economic and Social Affairs and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

39. The Department of Economic and Social Affairs is in discussions with the Department of Management on the deployment of Inspira. In the interim, the Department of Economic and Social Affairs will continue to maintain its roster of consultants and individual contractors.

40. **In paragraph 124 of its report, the Board recommended that the Administration utilize the provisions of paragraph 4.7 of the administrative instruction on consultants and individual contractors in cases where the services of an identified candidate were considered necessary.**

Department responsible:	Department of Economic and Social Affairs
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

41. The Administration's comments are reflected in paragraph 126 of the Board's report.

42. **In paragraph 125 of its report, the Board recommended that the Administration expand the roster of candidates to widen the sphere of competition for the selection of consultants and individual contractors.**

Department responsible:	Department of Economic and Social Affairs
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

43. The Administration's comments are reflected in paragraph 126 of the Board's report.

44. **In paragraph 131 of its report, the Board recommended that Economic Commission for Africa management ensure that the evaluation of the work of consultants factored in the views of senior management and that the defects noted, if any, were rectified through extensions of the contract at no additional cost.**

Department responsible:	Economic Commission for Africa
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

45. The Economic Commission for Africa is taking appropriate action to ensure that, for relevant assignments, the approval of the senior management team is secured prior to the final evaluation of consultants. In addition, an inter-office memorandum that clearly delineates the process of evaluating the work of consultants will be circulated.

46. **In paragraph 136 of its report, the Board recommended that the Office of Human Resources Management review the provisions of the administrative instruction on consultants and individual contractors to define the circumstances under which individual contractors could be engaged for more than six months.**

Department responsible:	Department of Management
Status:	Not implemented
Priority:	Medium
Target date:	Second quarter of 2019

47. The Office of Human Resources Management will review the provisions of the administrative instruction to define the exceptional circumstances under which individual contractors can be engaged for more than six months.

48. **In paragraph 144 of its report, the Board recommended that the Administration ensure suitable measures for sharing employment information across United Nations entities to flag possible instances of violation of the applicable business rule(s) and put in place an appropriate mechanism to monitor them.**

Departments responsible:	Department of Management and Department for General Assembly and Conference Management
Status:	Not implemented
Priority:	Medium
Target date:	First quarter of 2019

49. In the Administration's view, the responsibility to provide full disclosure of relevant information in accordance with the Staff Regulations and Rules should be placed on retired staff members when they apply for engagements as consultants or individual contractors. A provision will be added to that effect in the context of the revision of the administrative instruction on the employment of retired staff members as part of the project on the streamlining and simplification of policies. The provision will include standard text on self-certification obligations, the obligation to provide information in cases of monitoring and oversight and the possible administrative and/or disciplinary consequences of any instances of fraud, similar to the provisions contained in other internal policies on entitlements in which self-certification has been introduced with the implementation of the enterprise resource planning system.

50. **In paragraph 150 of its report, the Board recommended that the Administration assess how best to encourage equitable burden-sharing as part of its review of the managed mobility programme.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

51. The Administration is undertaking a comprehensive review of the mobility framework, which will take burden-sharing into account, and the results will be presented to the General Assembly.

52. **In paragraph 156 of its report, the Board recommended that the Office of Human Resources Management review the recruitment process in order to address the reasons for delays at all the critical stages.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

53. As part of the project on the streamlining and simplification of policies, a simplification of the recruitment policy is being prepared, including the elimination of restrictions that have not been mandated by the General Assembly. The project is expected to simplify the operationalization of the policy and to result in a faster recruitment process.

54. **In paragraph 160 of its report, the Board recommended that the Administration ensure adequate support to the implementation of the system-wide strategy on gender parity to achieve the desired goals.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

55. The Administration's comments are reflected in paragraph 159 of the Board's report. In addition, it should be noted that the system-wide strategy on gender parity sets the goal of achieving parity in 2028. To meet that deadline, the strategy sets out recommendations for the Department of Management on how to implement that goal from within existing resources.

56. **In paragraph 166 of its report, the Board reiterated its previous recommendations (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, para. 211, and A/71/5 (Vol. I), chap. II, para 166) that the Administration strengthen its performance monitoring mechanisms to ensure the completion of the performance management compliance target by the entities.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

57. The Administration is continually striving to increase manager and staff compliance with performance management benchmarks and targets through communication campaigns and by providing global support to entities that provide training.

58. **In paragraph 167 of its report, the Board recommended that the Administration verify the human resources Insight datasheet and the human resources strategic indicator dashboard to ensure that the performance management compliance data were uniform and consistent.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

59. The Administration is in the process of enabling more reliable data from various repositories to be obtained in order to ensure consistency in reporting statistics from across the global Secretariat.

60. **In paragraph 173 of its report, the Board recommended that the Administration conduct a cost-benefit analysis of the advance purchase policy and the use of alternative methods.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

61. The Administration continues to monitor industry trends in this area of travel policy and maintains the view, consistent with the industry, that in general, the advance purchase of airline tickets yields savings to the Organization. Moreover, given that the practice of advance purchase of airline tickets remains an overall industry best practice, with a majority of organizations that require significant travel maintaining such policies, the Administration does not have any recent findings that would warrant the conduct of further analysis. In fact, the recent review by the Joint Inspection Unit of air travel policies in the United Nations system (see JIU/REP/2017/3) supports such advance purchase policies. After conducting its analysis, the Joint Inspection Unit concluded that advance booking and purchasing deadlines, as a formal requirement, should be considered as a good practice and replicated by all organizations in their updates to their air travel policies.

62. In addition, recent analysis supports the general approach of an advance purchase policy in the Secretariat. At United Nations Headquarters, analysis of the travel management company's data for 2016 revealed that the Organization's average savings were approximately $290 per ticket when the ticket was purchased 14 to 20 days in advance of departure. Furthermore, the United Nations Office at Geneva informed clients through a circular in January 2017 that the advance purchase policy had had a significant impact on airline ticket costs. According to the circular, the Office had conducted an analysis showing that when tickets were purchased less than 16 days prior to departure, the average fares increased by 7 per cent in business class and 27 per cent in economy class.

63. It should be noted that a global analysis of travel patterns and costs cannot be initiated by the Department of Management, as it relies on actual ticketing information (costs, ticketed routing, etc.), which would be available only to the mission, office or service centre as the contract manager of the travel management company. It should be noted that, as the Department does not have access to that detailed information, should any mission, office or service centre (or its travel management company) have specific information and data that would lead it to conclude that the advance purchase policy can be improved and achieve better savings, the Department would welcome such information for consideration.

64. The Administration also notes that it has provided relevant information and encouraged all travel processing offices to implement airfare monitoring technologies through their contracted travel agencies, which will track ticket prices after issuance and return savings to the organizations prior to departure should the ticket price drop further. Such an initiative is being deployed at United Nations Headquarters through its contracted travel agency and will address such circumstances. The Administration requests that the Board close this recommendation.

65. **In paragraph 179 of its report, the Board recommended that the Administration develop a process to strengthen oversight and put in place a compliance mechanism for the delegation of procurement authority and use the**

results to regularly review the delegations and, if necessary, adapt or even withdraw them.

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

66. The Administration accepted this recommendation with a focus on the future mandate of the Business Transformation and Accountability Division of the new Department of Management Strategy, Policy and Compliance. The frameworks for the delegation of authority and the corresponding regulations are currently under review, with the objective of simplifying, streamlining and standardizing the delegation of authority, which will facilitate the subsequent compliance mechanism.

67. **In paragraph 183 of its report, the Board recommended that the Administration ensure that the Procurement Manual and related policies were regularly reviewed and updated and that the review and updating function was segregated from operational procurement functions.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

68. The Administration considers this recommendation to have been partially implemented, since the Policy and Compliance Monitoring Section reports directly to the Director of the Procurement Division. To fully implement the recommendation, the Division will commence the review process and the revision of the Procurement Manual will be aligned and synchronized with the ongoing organizational restructuring and change in the management paradigm.

69. **In paragraph 191 of its report, the Board recommended that the Procurement Manual clarify that the procurement officer must assess the market conditions and industry practices before technical specifications were drafted and justify deviations.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

70. The Administration considers this recommendation to have been partially implemented. Active market research and knowledge of the market were an integral part of the solicitation. The development of technical evaluation criteria was the responsibility of the requisitioner, while there was close consultation with the procurement officer. The Procurement Division will encourage its officers to make notes to file when they raise objections to statements of work if they deem them to

limit competition, and will also examine the issue in order to ascertain what other improvements can be made.

71. **In paragraph 192 of its report, the Board recommended that the Procurement Manual clarify that the procurement officer was responsible for ensuring impartial, well-defined, appropriate and measurable evaluation criteria and determining their weighting, taking into account the responsibility of the requisitioner as the technical expert.**

Department responsible:	Department of Management
Status:	Not implemented
Priority:	Medium
Target date:	Second quarter of 2019

72. The Administration will implement this recommendation in the future update of the Procurement Manual.

73. **In paragraph 199 of its report, the Board recommended that the Procurement Division, in collaboration with requisitioners, analyse the reasons for extending contracts beyond the agreed maximum contract period and the reasons for late submissions of statements of work and amendments to the original contract terms and develop measures to preclude repeated extensions.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

74. The Administration considers this recommendation to have been implemented, since the Procurement Division analyses the reasons for contract extensions on a case-by-case basis. With regard to the development of measures to preclude repeated extensions, owing primarily to the late submission of statements of work and a high workload, the Division has measures in place for alerting requisitioners of upcoming contract expiration dates and communicates extensively to prevent instances in which extensions become necessary.

75. **In paragraph 205 of its report, the Board recommended that the Administration establish a clear timeline for the decommissioning of the Contract Administration Tracking System and migrating its functionalities and data to Umoja.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

76. The Administration remains committed to decommissioning the Contract Administration Tracking System and migrating its functionality and data to Umoja. The Change Control Board document created by the Procurement Division is under review by the Umoja technical team.

77. **In paragraph 215 of its report, the Board recommended that the Administration ensure that all disbursements were made within 10 working days, as prescribed in the operational handbook for country-based pooled funds.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

78. The Administration's comments are reflected in paragraphs 212, 213 and 217 of the Board's report.

79. **In paragraph 216 of its report, the Board also recommended that, in cases of funds managed by other agencies, more concerted efforts be made to ensure adherence with the requirements of the global guidelines and the grant management system and the timely disbursal of funds and their proper monitoring.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

80. The Administration is considering the possibility of bringing the management structure of all country-based pooled funds under a single administrative arrangement managed by the Office for the Coordination of Humanitarian Affairs.

81. **In paragraph 225 of its report, the Board recommended that the Administration review the projects for which monitoring visits and financial spot checks were overdue and carry out these visits and checks in the projects where the audit had not yet been triggered.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

82. The Administration accepts this recommendation and is already working towards its implementation.

83. **In paragraph 234 of its report, the Board recommended that the implementation of the use of the partner performance tool be closely monitored to ensure strengthened monitoring and control.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

84. The Administration is committed to fully utilizing the partner performance tool in managing the monitoring of partner performance and will assist in dealing with instances of justified delays. The Office for the Coordination of Humanitarian Affairs is also reviewing the introduction of a new set of rules to address non-compliance by partners, including a rule concerning unjustified delays in reporting.

85. **In paragraph 241 of its report, the Board recommended that the Administration review all cases of refunds that were pending from the implementing partners and take necessary action as stipulated in the operational handbook.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

86. The Office for the Coordination of Humanitarian Affairs is using the refund module diligently, and all pending cases of refunds are being followed up.

87. **In paragraph 242 of its report, the Board further recommended that audits of the projects be completed on a priority basis to ascertain the exact amount of the refunds due from implementing partners and to initiate appropriate action to recover the amounts.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

88. The Office for the Coordination of Humanitarian Affairs notes that, with the recent establishment of the global long-term agreement for the audit of its projects, the process of recovering refunds will be expedited.

89. **In paragraph 248 of its report, the Board recommended that the Administration draw up a time-bound programme for the review of all overdue guidance documents and ensure its implementation.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

90. On the basis of an analysis of the challenges and requirements of the current system that started in the second quarter of 2018, the Office for the Coordination of Humanitarian Affairs is planning to undertake a significant overhaul of its corporate guidance system that will entail a revision of all existing guidance documents. A more detailed time-bound programme will be developed by the fourth quarter of 2018, taking into account resources dedicated by the Organization to the guidance function. In the meantime, the Office will update high-priority guidance documents during the third and fourth quarters of 2018.

91. **In paragraph 259 of its report, the Board recommended that the Administration closely monitor the preparation of detailed actionable plans to implement the risk response and risk treatment plans stemming from the fraud and corruption risk registers and periodically report thereon to the Management Committee.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

92. The Administration's comments are reflected in paragraphs 262 and 263 of the Board's report.

93. **In paragraph 260 of its report, the Board further recommended that the Administration harmonize the enterprise risk management corporate risk registers and the fraud and corruption risk registers so as to synergize their risk mitigation strategies.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

94. The Administration's comments are reflected in paragraphs 262 and 263 of the Board's report.

95. **In paragraph 261 of its report, the Board also recommended that the Administration devise a suitable monitoring mechanism at the Secretariat level for ensuring the sustained implementation of risk mitigation actions at the department, office and mission level.**

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

96. The Administration's comments are reflected in paragraphs 262 and 263 of the Board's report.

97. **In paragraph 267 of its report, the Board recommended that the Administration, based on the results of the assessment, prepare an anti-fraud and anti-corruption strategy, along with an action plan, providing performance indicators and suitable monitoring mechanisms.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

98. The anti-fraud and anti-corruption strategy, along with a detailed action plan, is being defined in the context of the implementation of the risk response and risk treatment plans, under the strategic guidance of the Management Committee.

99. **In paragraph 273 of its report, the Board recommended that the Administration analyse how a coherent fraud risk management programme for the procurement function should be implemented, and provide necessary instruction or guidance to offices away from Headquarters, regional commissions, and field missions and other offices of the Secretariat.**

Department responsible:	Department of Management
Status:	Not implemented
Priority:	Medium
Target date:	First quarter of 2020

100. The Administration will establish a coherent fraud risk management programme for the procurement function across the Organization.

101. **In paragraph 274 of its report, the Board recommended that the Administration establish a comprehensive fraud risk management programme for the Procurement Division that provided for the proactive implementation of the Anti-Fraud and Anti-Corruption Framework at all levels and incorporated leading practices for addressing fraud and corruption risks in the procurement function.**

Department responsible:	Department of Management
Status:	Not implemented
Priority:	Medium
Target date:	First quarter of 2020

102. The Administration has laid the groundwork for fraud prevention. The Procurement Division notes that further efforts to strengthen anti-fraud aspects need to be undertaken. However, the authorization of sufficient resources by the General Assembly is a potential challenge.

103. **In paragraph 275 of its report, the Board further recommended that the Administration ensure that the United Nations Office at Nairobi performed risk assessment and prepared risk registers at the entity level and at the level of each division.**

Department responsible:	United Nations Office at Nairobi
Status:	In progress
Priority:	Medium
Target date:	Ongoing

104. The management of the United Nations Office at Nairobi has identified a need to establish risk registers at the division level, not at the various service and section levels. Management is working on risk registers for the Division of Administrative Services and the Division of Conference Services.

105. **In paragraph 290 of its report, the Board reiterated its recommendation[2] that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud sanctions and audit clauses.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

106. The functionality for ensuring a standard template for agreements with implementing partners is within the scope of the grant management module under Umoja Extension 2 and will be deployed in 2018 and 2019 in a phased manner.

107. **In paragraph 291 of its report, the Board recommended that the Administration continue to strengthen, in a time-bound manner, its accountability and internal control framework, including the implementation of the three lines of defence model, the development of a statement of internal control, and the preparation of a centralized repository of information concerning the delegation of authority.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

108. The Board noted that the Secretariat could benefit from the adoption of a number of good practices aimed at more effective implementation and management of its internal control framework. Most of those practices had been considered by the Finance and Budget Network of the United Nations System Chief Executives Board for Coordination at its meeting held in June 2014. All but one of the practices recommended by the Network have been implemented. The introduction of a statement of internal control, which is in the process of being implemented, will be effective in 2019.

109. **In paragraph 303 of its report, the Board recommended that the Administration consider setting up a formal mechanism for reviewing and**

[2] See A/71/5 (Vol. I), chap. II, para. 269.

strengthening fraud and corruption prevention controls, or embedding it in an existing mechanism, based on lessons learned from dealing with fraud and corruption cases in the Secretariat.

Department responsible:	Office of Internal Oversight Services
Status:	In progress
Priority:	High
Target date:	Ongoing

110. The Administration's comments are reflected in paragraph 304 of the Board's report.

111. **In paragraph 311 of its report, the Board recommended that the Ethics Office, in conjunction with the Office of Internal Oversight Services (OIOS), devise suitable measures to ensure that each retaliation case was dealt with expeditiously and that any constraints in doing so were suitably addressed.**

Departments responsible:	Ethics Office and Office of Internal Oversight Services
Status:	In progress
Priority:	Medium
Target date:	Ongoing

112. Both the Ethics Office and OIOS have been cooperating to provide protection from, and investigate complaints regarding, retaliation for protected activities. In addition, OIOS is currently testing an expedited investigation format, which it believes will drastically reduce the amount of time taken to conduct retaliation investigations.

113. **In paragraph 323 of its report, the Board recommended that the Administration address all impediments, in OIOS and the Office of Human Resources Management, to the expeditious settlement of cases. Suitable performance indicators might be introduced, wherever missing, to provide a time frame for completion of such cases.**

Departments responsible:	Department of Management and Office of Internal Oversight Services
Status:	Not implemented
Priority:	Medium
Target date:	Third quarter of 2019

114. The Administration is committed to ensuring that accountability for misconduct is achieved as reflected in the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1) as well as through the creation of the Administrative Law Division, which will be effective as from 1 January 2019 in the new Department of Management Strategy, Policy and Compliance.

115. **In paragraph 324 of its report, the Board also recommended that the Administration introduce an end-to-end monitoring system capable of tracking all cases across offices, from the time of their receipt until the time of their final disposal.**

Departments responsible:	Department of Management, Department of Field Support and Office of Internal Oversight Services
Status:	Not implemented
Priority:	Medium
Target date:	Second quarter of 2019

116. As part of the management reforms that will be effective as from 1 January 2019, the Administration will begin the process of adapting the misconduct tracking system, which currently covers reports of possible misconduct in field missions, as a tool to be utilized throughout the Secretariat. This tool will provide the Administration with greater visibility, subject to confidentiality constraints, concerning the status of reports of possible misconduct in the Secretariat.

117. **In paragraph 332 of its report, the Board recommended that the Secretariat assess the capacity available in various entities to conduct investigations which measured up to the professionalized system of administration of justice, and, wherever needed, initiate steps for building and enhancing such capacity.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

118. The Administration wishes to inform the Board that work is under way to build and enhance investigative capacity within the Organization. In accordance with the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1), investigative panels appointed under the authority of heads of offices/departments must be trained or have experience in the conduct of workplace investigations. The Administration has recently conducted the first of three training sessions for 2018 for potential lay investigators within the Secretariat.

119. **In paragraph 338 of its report, the Board recommended that the Secretariat continue to actively consider the matter of referral of cases to national authorities, with a view to further refining its procedures throughout the referral chain.**

Department responsible:	Office of Legal Affairs
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

120. The Administration's comments are reflected in paragraph 339 of the Board's report.

121. **In paragraph 347 of its report, the Board recommended that the Department of Safety and Security develop a compliance matrix and monitor the level of implementation of the United Nations security management system policies and procedures.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

122. The Administration's comments are reflected in paragraph 349 of the Board's report.

123. **In paragraph 348 of its report, the Board further recommended that, as an interim measure, the Department of Safety and Security issue guidelines/ templates to promote uniformity in the preparation and monitoring of internal self-assessments.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

124. The Administration's comments are reflected in paragraph 349 of the Board's report.

125. **In paragraph 351 of its report, the Board recommended that the Department of Safety and Security fix periodicity for timely revision of the headquarters minimum operating security standards to accommodate the needs arising from the change in the security environment and rapid changes in technology.**

Department responsible:	Department of Safety and Security
Status:	Not implemented
Priority:	Medium
Target date:	Fourth quarter of 2019

126. The Division of Headquarters Safety and Security Services plans to review the headquarters minimum operating security standards every four years at the annual meeting of the United Nations Security and Safety Services Network. The next review of the standards is due in 2019.

127. **In paragraph 357 of its report, the Board recommended that the Department of Safety and Security allocate specific funds for the conduct of peer reviews in accordance with the decided calendar.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

128. All duty stations that have pending peer reviews are in the process of conducting them in 2018. With regard to funds, the reviews will form part of the budget submissions for 2020.

129. **In paragraph 358 of its report, the Board recommended that the Department of Safety and Security review all pending recommendations related to the peer review of United Nations Headquarters and fix timelines for implementation.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

130. A comprehensive report on the pending recommendations related to previous peer reviews is being prepared to form part of the annual report of the Division of Headquarters Safety and Security Services for 2018.

131. **In paragraph 364 of its report, the Board recommended that the Department of Safety and Security issue a general bulletin to all designated officials and other security professionals to ensure improved compliance with the security risk management process and that it develop a compliance monitoring matrix and present it to all the stakeholders.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

132. The formal compliance monitoring matrix recommended by the Board is being considered as part of the internal compliance monitoring system of the Department of Safety and Security, which is currently under development.

133. **In paragraph 368 of its report, the Board recommended that directions to highlight the importance of participation in the security management team meetings be issued to designated officials and executive heads of all United Nations security management system organizations.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

134. The Department of Safety and Security is preparing to issue guidance to all designated officials and executive heads of all United Nations security management system organizations, as recommended by the Board.

135. **In paragraph 371 of its report, the Board recommended that the United Nations Support Mission in Libya promptly draft and operationalize an internal**

framework of accountability for the Mission in compliance with the Security Policy Manual.

Departments responsible:	Department of Political Affairs and Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Ongoing

136. In the context of the United Nations security management system in Libya, the Head of Mission serves as the designated security official and the Chief Security Adviser, appointed by the Department of Safety and Security, serves as the principal security adviser under the applicable arrangements in an integrated field mission context. While the Chief Security Adviser is responsible for preparing, maintaining and updating country-specific security plans and contingency plans, among other things, the Department of Political Affairs, in its capacity as the Mission's lead department, is working with the Department of Safety and Security to ensure that the security plan for the United Nations presence in Libya is updated in accordance with the terms of reference and relevant provisions of the United Nations security management system framework of accountability.

137. **In paragraph 377 of its report, the Board recommended that the Department of Safety and Security establish a mechanism for confidentiality agreements with the security analysts who were dealing with security threat information and explore the possibility of restricting their use of social media at field locations.**

Departments responsible:	Department of Safety and Security and Office of Legal Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

138. The Department of Safety and Security is working with the Office of Legal Affairs to identify the possible mechanisms for confidentiality agreements, as recommended by the Board. However, the Department cannot restrict the use of social media by individual staff members. It should be noted that security analysts use social media as one of their many information sources from the three resources available to them according to the General Assembly mandate: internal United Nations resources, other resources and Member States. The resource categorized as "other" includes open sources, subscription sources and social media. The Department will issue a memorandum reminding its analysts not to expose their products, sources or analytical judgments through social media. The analysts are bound by the Secretary-General's bulletin on information sensitivity, classification and handling (ST/SGB/2007/6).

139. **In paragraph 385 of its report, the Board recommended that the Department of Safety and Security develop a mechanism for the Division of Regional Operations and the Policy and Compliance Service to monitor the implementation of and compliance with the security management system policies.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

140. The Department of Safety and Security continuously updates its internal compliance management policies, guidelines and tools to facilitate the implementation of its functions, including those related to compliance monitoring. The compliance, evaluation and lessons learned policy was approved by the Inter-Agency Security Management Network in June 2018.

141. **In paragraph 386 of its report, the Board also recommended that the Inter-Agency Security Management Network develop a mechanism to periodically review the level of implementation of and compliance with security policies in the designated areas.**

Departments responsible:	Department of Safety and Security and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

142. The Administration is developing an e-tool to monitor the implementation of required security risk management measures. Furthermore, a monitoring mechanism to periodically review the implementation of policies will be examined by the working group on compliance of the Inter-Agency Security Management Network and submitted to the Network for its consideration.

143. **In paragraph 392 of its report, the Board recommended that the Critical Incident Stress Management Unit establish a mechanism to record, by duty station, the details of critical incidents reported by the Division of Regional Operations and other entities and reconcile this information periodically with the safety and security incident reporting system figures to ensure that no critical incidents warranting intervention went unnoticed.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

144. The counsellors of the Critical Incident Stress Management Unit can now access the safety and security incident reporting system, and work is ongoing to redesign the Unit's website to improve the data gathering, reporting and monitoring mechanisms. A template has also been developed to manually reconcile incidents reported in the system, and the reconciliation has been under way since February 2018.

145. **In paragraph 393 of its report, the Board also recommended that the Critical Incident Stress Management Unit, in coordination with the designated officials and the United Nations security management system organizations,**

review the existing number and locations of counsellors to ensure the availability of adequate capability to respond to the needs of affected personnel and eligible family members.

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

146. Discussions are ongoing for the establishment of new positions at 11 duty stations, and advocacy is being carried out to maintain local cost-sharing counselling positions in four countries. Progress is dependent on the availability of funding under the local cost-sharing arrangements and is subject to the agreement of country teams.

147. **In paragraph 400 of its report, the Board recommended that the Department of Safety and Security develop a formal mechanism for coordination between the Training and Development Section and other divisions/sections in carrying out training needs assessments and preparing a consolidated annual training plan/calendar for the Department as a whole.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

148. The Training and Development Section of the Department of Safety and Security is working on an implementation plan for its new training strategy. A governance mechanism will be established in the Department in accordance with the strategy, and a training calendar will be established for 2019.

149. **In paragraph 401 of its report, the Board recommended that the Training and Development Section maintain a consolidated database containing details on all trainees and training courses conducted by the Department of Safety and Security.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

150. The Training and Development Section is working on an implementation plan for its new training strategy, which includes plans for a database.

151. **In paragraph 411 of its report, the Board recommended that the Department of Safety and Security review the existing biennial programme plan and the programme budget to consider inclusion of the non-mapped critical parameters.**

Department responsible:	Department of Safety and Security
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

152. The Administration's comments are reflected in paragraph 412 of the Board's report.

153. **In paragraph 425 of its report, the Board recommended that the Secretariat devise a suitable mechanism to ensure better coordination between the Office of the Controller, OIOS and other Secretariat offices for complete and comprehensive reporting of cases of fraud and presumptive fraud.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

154. The Office of the Controller has requested OIOS to provide updated quarterly reports to facilitate complete and comprehensive reporting of fraud and presumptive fraud cases to the Board.

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations for prior financial periods

Overview

155. In paragraph 9 of its resolution 72/8 A, the General Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

156. In the annex to its report on the United Nations for the year ended 31 December 2017 (A/73/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation, as of December 2017, of its 129 extant recommendations relating to prior financial periods. Of those 129 recommendations, 31 (24 per cent) had been fully implemented, 84 (65 per cent) were under implementation, 12 (9 per cent) had not been implemented and the remaining 2 (2 per cent) had been overtaken by events. The Board noted that the percentage of extant recommendations implemented had increased from 18 per cent in 2016 to 24 per cent in 2017 and that steps had been taken towards the implementation of 65 per cent of the outstanding recommendations.

157. The overall status of implementation, as of December 2017, of the recommendations contained in the Board's reports on the United Nations for the past six financial periods is shown in table 3.

Table 3
Overall status of implementation of the recommendations of the Board of Auditors on the United Nations for prior periods, as at 31 December 2017

Period report No.	*Implemented*	*Under implementation*	*Not implemented*	*Closed by the Board overtaken by events*	*Total*
2008–2009/(A/65/5 (Vol. I), chap. II)	65 (90%)	1 (2%)	–	6 (8%)	72
2010–2011/(A/67/5 (Vol. I) and (A/67/5 (Vol. I)/Corr.1, chap. II)	25 (63%)	2 (5%)	–	13 (32%)	40
2012–2013/(A/69/5 (Vol. I), chap. II)	11 (39%)	13 (47%)	2 (7%)	2 (7%)	28
2014/(A/70/5 (Vol. I) and (A/70/5 (Vol. I) /Corr.1, chap. II)	6 (23%)	14 (54%)	2 (8%)	4 (15%)	26
2015/(A/71/5 (Vol. I), chap. II)	15 (34%)	22 (50%)	4 (9%)	3 (7%)	44
2016/(A/72/5 (Vol. I) and (A/72/5 (Vol. I) /Corr.1, chap. II)	16 (30%)	32 (60%)	4 (8%)	1 (2%)	53
Total	**138 (53%)**	**84 (32%)**	**12 (4%)**	**29 (11%)**	**263**

158. Table 4 summarizes the overall situation, as of August 2018, with respect to the 96 recommendations that had been determined by the Board to be either "under implementation" or "not implemented" as of December 2017.

Table 4
Status of implementation of extant recommendations from prior periods considered not fully implemented in the annex to the report of the Board of Auditors on the United Nations for the year ended 31 December 2017

Department(s) responsible	*Number of recommendations*	*Closure requested*	*Not implemented*	*In progress*	*Target date set*	*No target date*
Department of Management	68	11	–	57	47	10
Department of Economic and Social Affairs	1	–	–	1	1	–
Department of Political Affairs	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	5	2	–	3	3	–
Office of Internal Oversight Services	1	1	–	–	–	–
Office of Legal Affairs	1	1	–	–	–	–
United Nations Office at Nairobi	1	–	–	1	–	1
Multiple departments	18	2	1	15	10	6
Total	**96**	**17**	**1**	**78**	**62**	**17**

159. As indicated in table 4, of the 96 recommendations determined by the Board to be either "under implementation" or "not implemented", closure had been requested for 17 (18 per cent), 1 (1 per cent) had not been implemented and 78 (81 per cent) were in progress as of August 2018. Of the 79 recommendations that were in progress or had not been implemented, 14 were scheduled to be implemented before the end of 2018, 36 in 2019 and 12 between 2020 and 2022, and 17 were of an ongoing nature.

Detailed information on implementation status

Report of the Board for the biennium ended 31 December 2009[3]

160. **In paragraph 437 of its report, the Administration agreed with the Board's recommendation that it take appropriate measures to ensure that the "Carbon" project was interfaced with Umoja.**

Departments responsible:	Department for General Assembly and Conference Management and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

161. The name "Carbon" is no longer used; it was replaced with "eMeets" and subsequently with "gMeets", which is a planning and management tool for meetings that is utilized by conference services. With the ongoing development of Umoja Extension 2, the gMeets functionality will be incorporated into the conference and event management module.

Report of the Board for the biennium ended 31 December 2011[4]

162. **In paragraph 130 of its report, the Administration agreed with the Board's recommendation that the Department of Management review the delegations granted to the United Nations Office at Vienna and the United Nations Office at Geneva, to ensure that delegated procurement authority was sufficiently clear.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

163. The delegations referred to are being reviewed in the context of the review of all delegations of procurement authority to be issued by January 2019.

164. **In paragraph 145 of its report, the Administration agreed with the Board's recommendation that it: (a) develop more outcome-focused objectives and indicators of achievement; (b) establish clear chains from indicators of resource use and activity, through indicators of output to achievement of high-level objectives; and (c) make subparagraphs (a) and (b) above a clearly articulated responsibility of the Under-Secretaries-General for their respective departments.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2022

[3] A/65/5 (Vol. I), chap. II.

[4] A/67/5 (Vol. I) and A/67/5 (Vol. I)/Corr.1, chap. II.

165. The strengthening of performance measures has been carried out in the biennium 2018–2019; after being recommended by the Board in its report, it was recommended to the General Assembly by the Committee for Programme and Coordination in its report on its fifty-fifth session (A/70/16) and adopted by the Assembly in its resolution 70/8. Going forward, as part of the new budget cycle and format approved by the Assembly in its resolution 72/266 A, the new format for the presentation of programme plans will be different. The Secretariat is working with all departments in 2018 to operationalize the decisions on budget reform contained in resolution 72/266 A. The programme budget for 2020 will reflect the results-based frameworks accordingly.

Report of the Board for the biennium ended 31 December 2013[5]

166. **In paragraph 29 of its report, the Board recommended that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and, with this aim in mind, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2022

167. As part of his reform proposals, the Secretary-General submitted proposals for a new budget cycle and format to the General Assembly, and they were approved by the Assembly in its resoiution 72/266 A. The new budget process is to be implemented on a trial basis, beginning with the presentation of annual budgets for 2020 and 2021.

168. **In paragraph 44 of its report, the Board recommended that the Administration develop plans for the production of monthly management accounts and improved financial reports to management, drawing on the opportunities being provided by IPSAS and the new enterprise resource planning system.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

169. The Administration plans to introduce more frequent reporting to senior managers in 2018 and is currently exploring the scope of the management accounts and the level of detail to be included in the reporting package. Mock monthly management reports have been discussed with management in the Accounts Division and will soon be discussed with the Controller.

170. **In paragraph 48 of its report, the Board recommended that the Administration, as part of its work on enterprise risk management, develop a strategy to enhance the accountability and internal control framework, including the development of a "statement on internal control" or equivalent document.**

[5] A/69/5 (Vol. I), chap. II.

This replaced the Board's previous recommendation on internal control (see A/67/5 (Vol. I), chap. II, para. 171).

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

171. The full implementation of this recommendation is linked to the ongoing reforms and the changes that the reforms are introducing to systems and controls. The business re-engineering required as a result of the reforms is being factored into the implementation.

172. **In paragraph 56 of its report, the Board recommended that the Administration develop a deeper understanding of its cost base and therefore the capability to compare and benchmark its administrative overheads and the performance of its business functions to drive more cost-effective delivery. This might entail creating a general ledger of analysis codes for administrative and programme expenditure (and classifying each transaction according to the appropriate code).**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

173. Umoja already allows for a better understanding of the cost base of the Organization's support services. The implementation of this recommendation should be seen in the context of the Administration's response to newer recommendations on cost issues. With the implementation of Umoja, the Secretariat has started the process of developing a standardized consolidated catalogue setting out the costs of the services that it provides. Once the standardization is complete, the Secretariat should be able to compare the costs of services across the Organization and identify areas of opportunity to capture efficiencies.

174. **In paragraph 77 of its report, the Board recommended that the Administration perform a review of the budget process and implement an improved end-to-end budget process, including the information and communications technology elements of Umoja Extension 2.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2022

175. As part of his reform proposals, the Secretary-General submitted proposals for a new budget cycle and format to the General Assembly, and they were approved by the Assembly in its resolution 72/266 A. The new budget process is to be implemented on a trial basis, beginning with the presentation of annual budgets for 2020 and 2021.

176. **In paragraph 114 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs work with other United Nations entities to establish formal requirements for information-sharing on the performance of implementing partners in each country office.**

Departments responsible:	Department of Management and Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

177. This recommendation is being addressed comprehensively as part of the implementation of the grant management module under Umoja Extension 2. This will include finalizing the corporate policy on the management of implementing partners and end beneficiaries, including a framework, a standard template agreement and information-sharing, in order to facilitate the alignment of new Umoja processes with the policies.

178. **In paragraph 125 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs accelerate implementation of the improved controls established in the global guidance and accountability framework. This should be done with a more risk-based and flexible approach to the management of implementing partners in country operations involving: (a) risk assessments to vet implementing partners to create a pool of trusted suppliers; (b) revised funding arrangements where high-risk implementing partners received an initial payment lower than the current initial 80 per cent payment; (c) enhanced monitoring arrangements where, for example, high-risk projects should be subject to interim audits/inspections using audit access rights, while monitoring of lower-risk projects could be based on visits from regional staff; and (d) working with the Office of Legal Affairs to strengthen the current memorandum of understanding between the Office for the Coordination of Humanitarian Affairs and implementing partners.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

179. With the initiation and roll-out of the assurance dashboard in the internal business intelligence module in the grant management system in 2017, management in the field and at Headquarters is now able to gain an overview and to track planned and undertaken assurance activities in real time, allowing each fund to analyse compliance with agreed operational modalities and take corrective action where required. This feature was fully rolled out before the end of 2017. The Administration considers this part of the recommendation to have been fully implemented.

180. The Administration notes that it continues ongoing efforts, through the establishment of joint fund management units in certain country-based pooled funds, outreach by Office for the Coordination of Humanitarian Affairs management, training and workshop events, to obtain full compliance with the use of the grant

management system by the United Nations Development Programme (UNDP) in performing its function as managing agent. In order to address the discrepancy and complexity of ensuring accountability for the various existing management structures, the Office is considering the possibility of bringing the management structure of all country-based pooled funds under a single administrative arrangement managed by it.

181. **In paragraph 143 of its report, the Board recommended that the Administration support the development of OIOS as a central expert resource to support and work with departments to assess, analyse and act upon all significant fraud risks.**

Departments responsible:	Executive Office of the Secretary-General, Department of Management and Office of Internal Oversight Services
Status:	In progress
Priority:	Medium
Target date:	Ongoing

182. The Administration reiterates its view that this recommendation falls under the responsibility of OIOS, and confirms its willingness to cooperate with the Office as recommended by the Board. Since OIOS is operationally independent, the Administration cannot instruct it to take any action. In the areas within its purview, the Administration has taken several steps that include the preparation of the anti-fraud and anti-corruption framework and a fraud risk assessment exercise. In the context of the fraud risk assessment, the Administration:

(a) Reviewed more than three years of audit reports and investigation reports, focusing on those related to fraud, to assess and analyse the most common cases of fraud that had arisen in the Organization during that period;

(b) Reviewed available historical data and losses suffered by the Secretariat;

(c) Undertook an extensive series of interviews and workshops that were held across the entire Secretariat. as well as consultations with the oversight bodies;

(d) Conducted an outreach and awareness-raising campaign.

183. The Administration would benefit from the Board's suggestions as to what further specific actions it should undertake for the closure of this recommendation as having been implemented.

184. **In paragraph 148 of its report, the Board recommended that the Administration establish a central intake mechanism for all reporting of staff grievances and suspected fraud, allowing the cases to be properly screened and assessed and sent to the right part of the Organization for action, and facilitating improved data collection.**

Departments responsible:	Office of Internal Oversight Services and Department of Management
Status:	Not implemented
Priority:	Medium
Target date:	Ongoing

185. OIOS stated that this was now a subset of the work that it was doing under "strengthening and professionalizing investigations". However, the Office indicated that it was not solely responsible for the establishment of a central intake mechanism for use in receiving, screening, assessing, reporting and following up on all action taken regarding allegations of misconduct within the Secretariat. Nevertheless, OIOS acknowledged that it had effectively become the central intake mechanism for matters relating to fraud and sexual exploitation and abuse.

186. **In paragraph 151 of its report, the Board recommended that the Administration develop a framework of actions and arrangements for the systematic legal pursuit of all proven cases of fraud.**

Department responsible:	Office of Legal Affairs
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

187. The Administration would like to reiterate that it is not in a position to go beyond the parameters and the processes set forth by the General Assembly in its resolutions on the criminal accountability of United Nations officials and experts on mission. In accordance with those parameters and processes, the Administration continues to refer credible allegations of criminal conduct, including fraud, to relevant Member States, and to follow up with those Member States to determine what, if any, action has been taken.

188. **In paragraph 159 of its report, the Board recommended that the Administration develop an integrated strategic approach to tackling fraud, drawing on the many practical examples of good practice being adopted across the world and adapting these to the Organization's circumstances. The first step would be assessing and understanding the type and scale of fraud threats the United Nations was exposed to.**

Departments responsible:	Department of Management and Executive Office of the Secretary-General
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

189. By approving the fraud and corruption risk register, the Management Committee has identified the risks on which immediate action is needed and the managers (corporate risk owners) responsible for developing detailed risk treatment and response plans. These plans will outline the risk treatment strategies and specific actions that management will carry out to further mitigate risks.

190. **In paragraph 164 of its report, the Board recommended that the Administration develop a medium- to long-term strategic workforce strategy and operational workforce plans. These should be informed by a review of the Organization's strategy that identified any gaps in headcount, grades, knowledge and skills.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

191. The Administration has made the following progress:

(a) A draft workforce planning guide to be used in workforce planning exercises has been prepared. The guide was used in one department's workforce planning exercise, and the Office of Human Resources Management is in the process of collecting feedback concerning that department's experience and will conduct a few more workforce planning exercises before issuing the guide for the Secretariat;

(b) Standardized job codes were included in Umoja for more than 10,000 local field positions (cluster 5 of Umoja Extension 1);

(c) Budget instructions were issued for the use of standardized job codes for all budgeted positions;

(d) Retirements were forecast for the implemented mobility job networks.

192. **In paragraph 169 of its report, the Board recommended that the Administration establish performance measures of the effectiveness of the recruitment process around getting "the right person, with the right skills, to the right position, at the right time and at the right cost".**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

193. Performance measures for the staffing timeline have been established and are reflected in the senior managers' compacts, which are monitored through the human resources management scorecard. In addition, the human resources strategy, which will be presented to the General Assembly at its seventy-third session, will contain measures aimed at streamlining the recruitment process.

194. **In paragraph 170 of its report, the Board also recommended that the Administration perform an end-to-end review of the recruitment process to identify opportunities to reduce the lead time to recruit from the point at which a vacancy occurred until the post was filled.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

195. In the context of the Secretary-General's vision for management reform, the Office of Human Resources Management is currently undertaking a process review of the staff selection system outlined in the administrative instruction on the system

(ST/AI/2010/3). The human resources strategy, which will be presented to the General Assembly at its seventy-third session, will contain proposals to streamline and simply the staff selection system.

196. **In paragraph 177 of its report, the Board recommended that the Administration develop a skills strategy for staff based on an improved understanding of current capability and existing skills gaps such as commercial skills for major projects, and on the skills required following the implementation of IPSAS and the roll-out of Umoja, such as professional training in financial management skills to lead financial management improvement and provide more strategic advisory services to the wider business.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

197. The Office of Human Resources Management utilized the data from the learning management system to make a recommended list of learning priorities and programmes for the Secretariat, which was included in the skills strategy for the biennium 2018–2019.

Report of the Board for the year ended 31 December 2014[6]

198. **In paragraph 40 of its report, the Board recommended that the Administration: (a) develop standard approaches and methodologies for measuring the costs of providing services to internal and external users; and (b) identify how Umoja could support more transparent recording, analysis and reporting of the full costs of activities.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

199. The Umoja United Nations consolidated service catalogue has now been implemented across the Secretariat. The services provided by any office or mission to an internal or external client are listed in the catalogue. In addition, a special analysis workspace has been developed in the Umoja business intelligence module that enables service providers to view cost recovery revenue. The Administration requests that the Board close this recommendation as having been implemented.

200. **In paragraph 60 of its report, the Board recommended that the Administration examine the underlying causes of the differences in average claim costs to determine whether there was scope to reduce the costs of administering the schemes.**

[6] A/70/5 (Vol. I) and A/70/5 (Vol. I)/Corr.1, chap. II.

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

201. The Administration notes that the average claim costs will differ because of location. For example, health services are often more expensive in the United States of America than in other parts of the world. The Administration would like to reiterate that the costs of administering the health insurance schemes are not linked to average claim costs, and therefore it requests that the Board close this recommendation.

202. **In paragraph 64 of its report, the Board recommended that arrangements be made to conduct an open-book audit of the third-party administrators to provide assurance over the accuracy of reported costs and activities performed by the Administration's agents and to confirm that they had complied with their contractual obligations. The inspection rights under those contacts should be exercised regularly in future.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

203. This recommendation is under implementation by the Administration.

204. **In paragraph 74 of its report, the Board reiterated its previous recommendation and encouraged the Secretariat to expedite work on developing workforce planning as a matter of urgency.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

205. The Administration has made the following progress:

(a) A draft workforce planning guide to be used in workforce planning exercises has been prepared. The guide was used in one department's workforce planning exercise, and the Office of Human Resources Management is in the process of collecting feedback concerning that department's experience and will conduct a few more workforce planning exercises before issuing the guide for the Secretariat;

(b) Standardized job codes were included in Umoja for more than 10,000 local field positions (cluster 5 of Umoja Extension 1);

(c) Budget instructions were issued for the use of standardized job codes for all budgeted positions;

(d) Retirements were forecast for the implemented mobility job networks.

206. **In paragraph 80 of its report, the Board recommended that the Secretariat: (a) develop an appropriate mechanism to ensure that budget and human resources functions currently handled in silos by the Office of Human Resources Management and the Office of Programme Planning, Budget and Accounts were better coordinated to improve strategic human resources planning; (b) review job profiles to ensure that each post was categorized within an appropriate job family and network using a common standard classification system; and (c) consider the scope for developing a workforce planning module in the scope of Umoja.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

207. The Office of Programme Planning, Budget and Accounts establishes posts and provides each department and office with its respective allotment, which includes its authorized staffing table. The Office of Human Resources Management provides the administrative framework by which departments and offices recruit, transfer, place and separate staff against those approved posts. The roles in this respect are clear. Using the Umoja organization management reporting tool, each department and office is responsible locally for managing both its post and non-post resources. While there has been some improvement with the use of the Umoja organization management reporting tool, some issues still need to be fine-tuned.

208. Positions are classified on an ongoing basis, typically when there have been significant changes in the duties or responsibilities concerned, or prior to the creation of a job opening when a position is anticipated to become vacant, or when a new position is proposed. The job descriptions are classified according to the job classification standards established by the International Civil Service Commission, or against standard job descriptions or generic job profiles that have been pre-classified according to those standards. The assignment of a job code to a position places the position in the appropriate job family and, subsequently, the appropriate job network.

209. As stated in the Administration's prior comments to the Board, no workforce planning module is planned for Umoja or Inspira.

210. **In paragraph 83 of its report, the Board recommended that the Administration review, update and rationalize the current delegations of authority.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

211. This recommendation is under implementation by the Administration as part of the ongoing reforms.

212. **In paragraph 84 of its report, the Board also recommended that the Administration produce a consolidated policy document that clearly set out delegations of authority and that the Office of Human Resources Management**

establish an assurance and oversight framework to monitor the exercise of delegated powers and ensure that they were exercised in conformity with the approved policy.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

213. This recommendation is under implementation by the Administration as part of the ongoing reforms.

214. **In paragraph 92 of its report, the Board recommended that the Office of Human Resources Management monitor the implementation of the Secretary-General's bulletin on employment and accessibility for staff members with disabilities in the United Nations Secretariat (ST/SGB/2014/3).**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

215. The Office of Human Resources Management continued to monitor and coordinate the implementation of the United Nations policy on employment and accessibility for staff members with disabilities in the Secretariat and to make further progress in creating a non-discriminatory and inclusive workplace for staff members with disabilities through the provision of reasonable accommodation and by ensuring access to continuous learning, professional training opportunities and career advancement. The Office, together with other members of the United Nations Interdepartmental Task Force on Accessibility, also continued to raise the awareness of staff members about disability with a view to further developing a workplace culture inclusive of persons with disabilities. A few recent examples of accessibility improvements in the recruitment process made by the Office in close cooperation with the Office of Information and Communications Technology include the successfully completed project on making Inspira and the United Nations Careers website accessible for applicants with disabilities (e.g., blindness, hearing impairment, limited movement and susceptibility to seizures). The Office of Human Resources Management provides support to the focal point on disability and accessibility in the workplace, appointed by the Secretary-General in 2017, who is responsible for establishing monitoring and compliance mechanisms in this regard. The Office is also actively involved in the work of the Interdepartmental Task Force on Accessibility, which currently serves as the consultation network coordinating the efforts of the Secretariat offices and departments in the implementation of the policy.

216. **In paragraph 93 of its report, the Board also recommended that the Administration address gaps in access to data on sick leave for comprehensive and timely reporting and develop capability to gather information on key health-care parameters covering all its clients across the United Nations system for more comprehensive reporting on status and policy issues.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

217. Access to reliable sick leave data has gradually improved through close cooperation between the Medical Service Division (EarthMed) and Umoja teams. A sick leave dashboard has been developed by the Office of Information and Communications Technology and is accessible to the Division to provide guidance on target areas for intervention. The existing mismatches between EarthMed sick leave data and Umoja absence data are to be addressed on the human resources side of Umoja, which will address the potential underreporting of sick leave days. The next major step forward will be the portal, which may become operational within the next few months.

218. **In paragraph 98 of its report, the Board recommended that the Office of Human Resources Management: (a) consider capturing information on the spans of control of first and second reporting officers with a view to identifying cases where such spans were unacceptably large compared with office norms; (b) consider the use of enhanced data analytics for additional dashboard reports that would facilitate analysis of individual performance grading of individual employees; and (c) consider enhancing system applications to aggregate information on individual development plans and training activities to be undertaken.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

219. The Administration reiterates that it considers parts (a) and (b) of this recommendation to have been implemented and that it is continuing to implement part (c). In late 2017, the Administration aggregated development plan data from the 2015–2016 cycle using a new system application. It was difficult to identify useful trends owing to the small sample of staff who had entered data in the field and the smaller correlation of key words to identifiable learning areas. The Office of Human Resources Management is determining the next steps to be taken in terms of improved ways in which to solicit development plan information.

220. **In paragraph 104 of its report, the Board recommended that the Office of Human Resources Management expedite the progress and resolution of disciplinary cases and develop a centralized monitoring system to track the number of ongoing investigations of alleged misconduct from the stage when a complaint was formally lodged or recommended by OIOS.**

Departments responsible:	Department of Management and Office of Internal Oversight Services
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

221. The Administration notes that the ongoing management reforms envisage a structure that will allow for the tracking of reports of possible misconduct across the Secretariat from inception to disposal, by expanding to the entire Secretariat the current system operated by the Department of Field Support to track possible mission-related misconduct. This expansion is dependent on knowledge and capacity-building as well as the possible upgrading of the information and communications technology platform.

222. **In paragraph 122 of its report, the Board recommended that the Secretariat: (a) develop detailed enterprise risk management policies and procedures for staff to follow at departmental levels of the Organization to supplement the guidance in place for managing the critical enterprise risks; (b) develop a detailed implementation plan for all elements of enterprise risk management that set out a clear timetable, milestones, deliverables and resources required; (c) increase the level of communication and training provided to staff on enterprise risk management policies and procedures; (d) consider the acquisition of appropriate tools, including software, to support the implementation of enterprise risk management; and (e) introduce regular progress reports to inform the Management Committee of the status of implementation of enterprise risk management throughout the Organization and to provide assurance that risks were being managed and mitigated effectively.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

223. During the second part of its resumed seventy-second session, the General Assembly endorsed the Secretary-General's management reform proposals contained in his report entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (A/72/492/Add.2). The proposals included the creation of a new Department of Management Strategy, Policy and Compliance, which will establish a capability for mainstreaming accountability systems to drive a results-based culture and the proactive management of risks. This reinforced capability for the implementation of enterprise risk management will enable the Secretariat to move to the implementation of specific risk assessment at the department and office levels.

224. **In paragraph 128 of its report, The Board reiterated its previous recommendations on fraud and strongly encouraged management to take concerted and urgent action to strengthen its counter-fraud policies and procedures.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

225. The Administration has implemented several actions aimed at strengthening its counter-fraud policies and procedures, including:

(a) The issuance of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat in September 2016;

(b) The issuance of a system-wide definition of fraud and presumptive fraud;

(c) An anti-fraud and anti-corruption enterprise-wide campaign, being implemented in coordination with the Office of Internal Oversight Services and the Ethics Office, which included:

(i) The conduct of the fourth Leadership Dialogue launched by the Executive Office of the Secretary-General and the Ethics Office, on the topic "Fraud awareness and prevention: how do I fit in?" The Dialogue was mandatory for all staff members at all levels and was designed around the main issues included in the Framework, and more than 27,000 staff members participated;

(ii) The implementation of a mandatory e-learning programme on anti-fraud efforts, entitled "Preventing fraud and corruption at the United Nations";

(iii) The publication of iSeek stories and anti-fraud pamphlets and materials;

(iv) The issuance of a memorandum from the Secretary-General to all staff members informing them of the promulgation of the Framework and its purpose, and requesting them to make every effort to promote the highest ethical standards for the United Nations;

(v) The implementation of the first-ever Secretariat-wide fraud and corruption risk assessment.

226. Following the approval of the fraud and corruption risk assessment, the Secretariat is working on:

(a) The preparation of the action plans to mitigate fraud and corruption risks;

(b) The preparation of an anti-fraud manual;

(c) The development of an integrated strategic approach to tackling fraud.

227. The Administration would benefit from the Board's suggestions as to what further specific actions it should undertake for the closure of this recommendation as having been implemented.

228. **In paragraph 142 of its report, the Board recommended that the Administration continue to enhance its procurement and contract management capability by continuing its efforts to develop a career path for procurement professionals. This should include further training and other avenues, for example, outward secondments, and the continued recruitment of procurement professionals.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

229. The implementation of this recommendation is subject to the availability of resources that would enable the Secretariat to enrol staff in a range of procurement certification courses. The Administration is holding discussions on: (a) moving procurement officers from the Management and Administration Network (MAGNET)

for the managed mobility exercise to the Logistics, Transportation and Supply Chain Network (LOGNET); and (b) establishing procurement as a distinct job network for the young professionals programme. Furthermore, the Procurement Division will complete the following:

(a) Ensure access for staff to the latest version of the United Nations system procurement handbook;

(b) Encourage section chiefs and chief procurement officers to discuss career opportunities in the Organization during the e-performance cycle;

(c) Apprise procurement staff of continuous professional training opportunities available in the United Nations common system, which may be taken advantage of within existing resources;

(d) Promote the networking of staff with United Nations system counterparts in order to gain familiarity with policy and best practice initiatives in the United Nations common system, so that these updated initiatives may be analysed for incorporation into the Secretariat where feasible.

230. **In paragraph 178 of its report, the Board recommended that the Administration strengthen its efforts to monitor and enforce compliance with the 16-day advance purchase rule by special political missions, including by developing a suite of management information reports that provide key information on the date of ticket purchase, the class of travel and the cost of flights.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

231. As at 15 June 2018, all travel for special political missions was processed in Umoja. Accordingly, all of the 14 business intelligence reports published for travel management in Umoja can now be used by special political missions, and therefore no additional reports are required to support legacy systems. The Administration requests that the Board close this recommendation as having been implemented.

232. **In paragraph 197 of its report, the Board recommended that the Administration establish a formal approach to managing and improving operations to enable continuous reform and improvement in departments.**

Departments responsible:	Executive Office of the Secretary-General and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

233. The Administration has informed the Board that a wide variety of methodologies are available for process improvement, including Lean Six Sigma Management, Lean Six Sigma, agile management, re-engineering, total quality management, just-in-time, *kaizen*, *hoshin* planning, *poka-yoke*, design of experiments and process excellence. Although all of these processes share common features — such as the principle that all processes can always be improved, the assumption that measurement and statistics

are key to improvement, and faith in the power of the personnel closest to a process to be able to improve it — the adoption of one specific methodology requires in-depth analysis of the characteristics of the process to be changed, the organization in which it will be applied, its implementation needs, and limitations.

234. The United Nations Secretariat is a complex organization composed of multiple entities with diverse mandates (e.g., normative, substantive, operational and administrative). Accordingly, those entities have distinctive characteristics, implementation needs, challenges and specific processes related to the nature of their mandates. A one-size-fits-all continuous improvement methodology may not be appropriate for all parts of the Organization.

235. Under these circumstances, the Organization selects from among the various methodologies available, according to the specific characteristics of the processes to be improved, the nature of the department and office involved, and the needs and challenges relating to each initiative.

236. The Administration has agreed with the Board that it will prepare a fact sheet summarizing the characteristics of the variety of methodologies available for process improvement for distribution to managers. The fact sheet will guide them in identifying the most suitable methodology when they implement continuous improvement processes.

Report of the Board for the year ended 31 December 2015[7]

237. **In paragraph 56 of its report, the Board recommended that the Administration improve scrutiny of open commitments at year-end by providing more detailed guidance on how staff should establish the need to retain them.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

238. This was fully implemented during the biennium 2016–2017, when the Administration strengthened its guidance on the review and management of open commitments in the context of both the second performance report and year-end financial closing instructions. The Administration also issued commitment business intelligence dashboards that were made available to clients during the period. The monitoring of open commitments is an ongoing activity.

239. **In paragraph 57 of its report, the Board also recommended that the Administration review open commitments during the year, in particular at year-end, to challenge any that appeared to be retained unnecessarily.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

[7] A/71/5 (Vol. I), chap. II.

240. Significant progress in improving the review of commitments was made during the biennium 2016–2017. This is an ongoing process in which the Administration will continue to strengthen its review of open commitments as part of the year-end closing and will also include a review of existing regulations and rules in that respect.

241. **In paragraph 90 of its report, the Board reiterated its previous recommendation that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and with this as the aim, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2022

242. As part of his reform proposals, the Secretary-General submitted proposals for a new budget cycle and format to the General Assembly, which were approved by the Assembly in its resolution 72/266 A. The new budget process is to be implemented on a trial basis, beginning with the presentation of annual budgets for 2020 and 2021.

243. **In paragraph 99 of its report, the Board recommended that the Administration accelerate its current process of strengthening the performance measures used by departments to measure and report results.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter 2019

244. The strengthening of performance measures has been carried out in the biennium 2018–2019; after being recommended by the Board in its report, it was recommended to the General Assembly by the Committee for Programme and Coordination in its report on its fifty-fifth session (A/70/16) and adopted by the Assembly in its resolution 70/8. Going forward, as part of the new budget cycle and format that were approved by the Assembly in its resolution 72/266 A, the new format for the presentation of programme plans will be different. The Secretariat is working with all departments in 2018 to operationalize the decisions on budget reform contained in resolution 72/266 A. The programme budget for 2020 will reflect the results-based frameworks accordingly.

245. **In paragraph 112 of its report, the Board recommended that the Administration set out a detailed plan for how it could make best use of current resources to improve evaluation across the Secretariat, including the level and types of reviews it needed to undertake, the skills and capacity required to perform them, and how it could learn lessons from existing approaches to cost-effectively support staff to perform self-evaluations through, for example, training staff in standard evaluative tools and techniques.**

Departments responsible:	Department of Management and Office of Internal Oversight Services
Status:	In progress
Priority:	High
Target date:	Ongoing

246. The General Assembly, in the second resumed part of its seventy-second session, endorsed the Secretary-General's management reform proposals contained in his report entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (A/72/492/Add.2). The proposals included a specific focus on strengthening the evaluation function in the Secretariat. In this regard, the Secretary-General informed Member States that he intended to strengthen the self-evaluation capacity of the Secretariat to better inform programme planning and reporting on programme performance. The Secretary-General also proposed the establishment of relevant functions to support self-evaluations. In addition, the Secretary-General emphasized the need for a longer-term culture shift to allow for the realization of the full benefits of the various streams of reform. Strengthening self-evaluations is an integral part of such a cultural shift.

247. With a new function to support self-evaluations in the Department of Management Strategy, Policy and Compliance, the Administration will be able set out a detailed plan regarding how it can make best use of current resources to improve evaluation across the Secretariat, as requested by the Board.

248. **In paragraph 122 of its report, the Board recommended that the Administration ensure that the rental charge was an accurate representation of current market rates in each location.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

249. The internal report of the working group on rental practices is expected to be issued by December 2018.

250. **In paragraph 126 of its report, the Board recommended that the Administration review the completeness of data in the Umoja real estate module and ensure that adequate controls were in place to assure data quality.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

251. Refinement of the existing data in Umoja is ongoing, and the Administration will conduct a review of their completeness by the end of 2018.

252. **In paragraph 131 of its report, the Board recommended that the Administration perform utilization studies across the main locations of the Secretariat to identify the required size and composition of the estate to better support future requests for funding.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

253. The functionality for tracking utilization rates is included in Umoja Extension 2, which is currently in progress. The Administration will continue to work towards the goal of closing this recommendation by the target date.

254. **In paragraph 135 of its report, the Board recommended that the Administration establish standard cost categories for use by each duty station to improve transparency and enable reporting of "cost of the estate per staff member" at each location.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

255. The Administration continues to work towards ensuring that capital and operational expenditures are categorized correctly. The establishment of standard cost categories is in progress, and the Administration intends to close this recommendation by the target date.

256. **In paragraph 137 of its report, the Board recommended that the Administration establish a standard format for proposing maintenance budgets to improve comparability across duty stations.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

257. The Administration continues to make efforts to implement this recommendation by the target date.

258. **In paragraph 141 of its report, the Board recommended that the Administration design a common set of performance metrics to help to benchmark performance across each duty station.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

259. The Administration continues to make efforts to implement this recommendation by the target date.

260. **In paragraph 143 of its report, the Board recommended that the Administration design a common set of performance measures to improve consistency of reporting to Member States.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

261. The Administration continues to make efforts to implement this recommendation by the target date.

262. **In paragraph 157 of its report, the Board recommended that the Administration formalize use of the Overseas Property Management Unit project management guidelines on all major construction projects.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

263. The Administration notes that the initiation of the strategic capital review in 2015 included guidance on how local offices should establish local estates strategies. At the same time, the Administration continues to make efforts to formalize the guidance and implement this recommendation by the target date.

264. **In paragraph 160 of its report, the Board recommended that the Administration consider how best to improve the consistency of estates management by: (a) developing a global estates strategy; or (b) defining a standard approach to developing local estates strategies, ensuring that the impacts of wider business transformation initiatives on future estates requirements were taken into account.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	First quarter of 2019

265. The Administration continues to make efforts to implement this recommendation by the target date.

266. **In paragraph 166 of its report, the Board recommended that the Office of Human Resources Management strengthen its performance monitoring mechanisms, including re-establishing the Performance Review Group as proposed, to improve the performance of entities that had not achieved targets on staff recruitment times, vacancy rates and completion of performance appraisals.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

267. As recommended by the Board, the Performance Review Group was re-established with a view to strengthening performance monitoring, and therefore the Administration requests that the Board close this recommendation.

268. **In paragraph 169 of its report, the Board recommended that the Administration develop indicators for the handling of disciplinary cases. These indicators should cover: (a) the proportion of referrals that led to a case being initiated; (b) the length of time between referral and case initiation; (c) overall case durations; and (d) case outcomes. The indicators should be used to support improvements in the processes for referring and handling cases.**

Departments responsible:	Department of Management, Department of Field Support and Office of Internal Oversight Services
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

269. Upon the implementation of management reform, the Administrative Law Division will begin the process of adapting the misconduct tracking system, which currently covers reports of possible misconduct in field missions, as a tool to be utilized throughout the Secretariat. In addition, the Administration maintains that the results of management reform need to be assessed and a decision made as to how to best tackle accountability issues with the resources available.

270. **In paragraph 186 of its report, the Board recommended that the Office of Human Resources Management: (a) analyse the additional capabilities required of Umoja to better implement the mobility framework, incorporating features such as the capture of baseline data on movements, even when there was no change in duty station, the capture of the vacancy rate by job network, enhanced tracking of expenditure and the putting in place of checks and validations to ensure that the recording of information by all entities was consistent, within a definite time frame; and (b) monitor the trend of movements between duty station categories and try to increase movement between different categories to better realize the organizational goals linked with mobility.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

271. This recommendation is under implementation by the Administration.

272. **In paragraph 198 of its report, the Board recommended that the Learning, Development and Human Resources Services Division: (a) consider more focused inputs while preparing the budget to ensure better compliance in terms of achievement of targets; (b) identify causes for underachievement and take suitable corrective action to ensure achievement of targets for all objectives and outputs specified in the programme budget; (c) make efforts to increase the sample sizes for surveys to obtain feedback and implement the standardized surveys early, which would generate more reliable data to support conclusions therefrom; (d) put in place a mechanism to evaluate the impact of services offered and of the underachievement of targets; and (e) ensure that performance on all parameters set out in the programme budget was measured, documented and reported upon.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

273. The Office of Human Resources Management utilized the data from the learning management system to make a recommended list of learning priorities and programmes for the Secretariat, which was included in the skills strategy for the biennium 2018–2019.

274. **In paragraph 214 of its report, the Board recommended that the Medical Services Division: (a) design survey questionnaires to seek specific feedback suggestions for improvements; (b) put in place well-defined protocols and adequately train staff to ensure that avoidable delays owing to deficient documentation were reduced to the minimum, enabling faster medical clearances; and (c) define parameters to measure achievement of the goals related to its strategic activities.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

275. This recommendation is under implementation by the Administration.

276. **In paragraph 241 of its report, the Board recommended that, in cases where exceptionally low bids were accepted, appropriate performance security clauses and key performance indicators for the vendor were automatically included in contracts to protect the interests of the United Nations. The release of payments**

under these contracts should also be subject to increased scrutiny to ensure that commensurate value had been delivered.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

277. In order to ensure consistency across the global Secretariat, the Administration will issue guidance addressed to procurement staff, contract management and requisitioning offices, since the Board's recommendation affects all three functions (i.e., key performance indicators, security instruments and proper performance management prior to payment). The Administration continues to make efforts to implement this recommendation by the target date.

278. **In paragraph 256 of its report, the Board recommended that the legal framework around the granting of funds to partners be formally introduced into the Financial Regulations and Rules of the United Nations.**

Departments responsible:	Department of Management and Office of Legal Affairs
Status:	In progress
Priority:	Medium
Target date:	Ongoing

279. This recommendation is being considered under "project revision", the review of the Financial Regulations and Rules, and policies.

280. **In paragraph 264 of its report, the Board recommended that the Administration develop a common principles-based framework for the management of partners that specified the key procedures to be performed by all Secretariat entities. To facilitate the development of the common framework, the Secretariat should conduct an end-to-end review of the project management life cycle, including consultations with key stakeholders and a review of all current practices.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	First quarter of 2019

281. The Administration is addressing the recommendations in paragraphs 264, 269 and 270 of the Board's report, relating to implementing partners, in a holistic manner as part of the implementation of the grant management module under Umoja Extension 2. This will include finalizing corporate policy on the management of implementing partners and end beneficiaries, including a framework, a standard template agreement and information-sharing, in order to facilitate the alignment of new Umoja processes with the policies.

282. **In paragraph 269 of its report, the Board recommended that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud, sanctions and audit clauses.**

Departments responsible:	Department of Management and Office of Legal Affairs
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

283. Refer to the Administration's comments above relating to the Board's recommendation in paragraph 264 of its report.

284. **In paragraph 270 of its report, the Board reiterated its previous recommendation to establish information-sharing mechanisms on implementing partners that covered due diligence procedures, implementation issues and performance evaluations performed by United Nations entities and partners with which they had worked.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

285. Refer to the Administration's comments above relating to the Board's recommendation in paragraph 264 of its report.

286. **In paragraph 286 of its report, to ensure that the shortcomings in the present systems were addressed, the Board recommended that the Administration conduct a comprehensive review of the functionality of existing grants management systems and the information needs of users and other stakeholders before finalizing the scope of Umoja Extension 2.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

287. The comprehensive review of the functionality of the existing grants management systems has been conducted. The Administration requests that the Board close this recommendation as having been implemented.

288. **In paragraph 329 of its report, the Board reiterated its previous recommendation that the Administration establish a formal approach to managing and improving operations to enable continuous reform and improvement in departments.**

Departments responsible:	Executive Office of the Secretary-General and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

289. Refer to the Administration's comments in paragraphs 233 to 236 above, which relate to a prior-period recommendation similar to this one.

Report of the Board for the year ended 31 December 2016[8]

290. **In paragraph 31 of its report, the Board reiterated its recommendation that the Administration improve scrutiny of open commitments at year-end by providing more guidance on identification and retention of open commitments.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

291. Significant progress in improving the review of commitments was made during the biennium 2016–2017. This is an ongoing process in which the Administration will continue to strengthen its review of open commitments as part of the year-end closing and will also include a review of existing regulations and rules in that respect.

292. **In paragraph 32 of its report, the Board further reiterated that the Administration should review open commitments during the year, in particular at year-end, to challenge any commitments that appeared to be retained unnecessarily.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

293. As indicated above, significant progress in improving the review of commitments was made in the biennium 2016–2017. This is an ongoing process, and the Administration will continue to strengthen its review of open commitments as part of the year-end closing.

294. **In paragraph 41 of its report, the Board recommended that the Administration review and appropriately strengthen the system of asset capitalization in view of the inaccuracies noticed. The Board further recommended that internal controls in connection with the disposal of assets be strengthened, necessary rectifications be carried out and ad hoc adjustments be eliminated.**

[8] A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

295. The Administration continues to strengthen its monitoring activities to ensure that asset capitalization is performed in compliance with IPSAS. It is the intention of the Administration to intensify communication with all entities and establish monitoring mechanisms and training activities, if required, to ensure full compliance.

296. In addition, the Administration continues to examine ways in which to strengthen the internal control systems in other areas, such as the life cycle of the management of United Nations property, pending the implementation of the Secretary-General's reforms, with a focus on the monitoring and compliance of delegated authority. In that regard, the implementation of this recommendation is considered to be in tandem with the ongoing review of property management delegated authority and its alignment with responsibility and accountability, the streamlining of established procedures through the property survey boards, and the improvement of the disposal processes with a view to enhancing operational effectiveness. Furthermore, the Headquarters Property Survey Board has drafted new guidelines, in line with strategic Organizational direction, for making the delegation of authority more operational so as to expedite the process of the write-off and disposal of assets.

297. **In paragraph 46 of its report, the Board recommended that the Administration expeditiously carry out a regular review of the residual value of assets in general and its fully depreciated assets that were still in use in particular, and appropriately assign useful lives and residual values to the assets so as to correct the ad hoc practices presently followed in this regard.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

298. The review of the useful lives of fully depreciated assets still in use has been completed by offices and missions, and the submissions have been received at Headquarters. The review by the Department of Management is in progress and is expected to be completed by the end of 2018.

299. **In paragraph 55 of its report, the Board recommended that the Administration migrate assets in all legacy systems, including Galileo, into Umoja on a priority basis to eliminate manual entries and adjustments and strengthen internal controls, and adopt a uniform IPSAS-compliant basis for measurement of all assets (including real estate assets).**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

300. To ensure the full implementation of this recommendation, the Department of Management is reviewing the status of data conversion by the special political missions.

301. **In paragraph 56 of its report, the Board recommended that the Administration phase out the standard cost methodology and align its accounting with IPSAS requirements by valuing property, plant and equipment assets.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

302. A comprehensive review of the actual standard costs has been carried out, and the Administration is discussing the way forward on how the capitalization of associated costs (standard vs. actual) should be carried out. In the meantime, a review of associated costs has been conducted for inventory and property, plant and equipment that could be applied prospectively.

303. **In paragraph 64 of its report, the Board recommended that the Administration review its procedures for providing census data to the actuary and evolve a more reliable mechanism for collecting details of all active staff and retirees from all locations and then consolidating them for onward transmission to the actuary so as to obviate the risk of incorrect valuation of employee benefits liabilities due to incomplete data.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

304. The Administration has completed the work with the technical teams in developing a mechanism for extracting data from Umoja, which is the single source of data for all active staff across the Secretariat.

305. Furthermore, the Administration has put additional controls in place to ensure timeliness in the receipt of census data as well as data accuracy and consistency in respect of retired local staff enrolled in after-service health insurance coverage. The Administration therefore requests that the Board close this recommendation as having been implemented.

306. **In paragraph 71 of its report, the Board recommended that the Administration follow a rigorous policy of reviewing the individual voluntary contribution agreements of donors on a case-by-case basis and reiterated that it should: (a) recognize in assets the inflow of resources from binding agreements when it was probable that the future economic benefits would flow to the United Nations and the fair value could be reliably measured; (b) separately recognize in liabilities an outflow of resources when conditions existed requiring the contribution to be consumed as specified or be returned to the donor; and (c) recognize the inflow of resources as revenue except to the extent that a liability had been recognized for the same inflow.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

307. The Administration is reviewing the criteria for identifying the conditionality of voluntary contribution agreements.

308. **In paragraph 81 of its report, the Board recommended that the Administration follow a policy of reviewing agreements with implementing partners, particularly in cases of downstream transfers of conditional grants to the implementing partners, to ensure that the Administration retained control of the asset transferred and recognized such transfers appropriately in line with IPSAS provisions.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

309. The Administration has been working to develop a legal and policy framework for engaging with implementing partners as part of the enterprise risk management working group on extrabudgetary funding and management. In addition, as part of the implementation of the grant management module under Umoja Extension 2, standard templates for agreements with partners will be developed in consultation with the Office of Legal Affairs.

310. **In paragraph 91 of its report, the Board recommended that the Administration work towards merging the financial results of trust funds which financed operations and activities pertaining to a specific reporting entity in the financial statements of that reporting entity. In the interim, pending such transition, a suitable disclosure might be provided in the United Nations volume I financial statements.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

311. The Administration decided to merge the financial results of trust funds pertaining to peacekeeping operations with the United Nations volume II financial statements, and discussions are under way on the implementation of such merging. In the meantime, suitable disclosure will continue to be provided in the United Nations volume I financial statements.

312. **In paragraph 115 of its report, the Board recommended that the Administration continue to closely review and monitor the development of the measurement methodology for indicators of the Sustainable Development Goals to ensure timely completion of the work.**

Department responsible:	Department of Economic and Social Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

313. The Inter-Agency and Expert Group on Sustainable Development Goal Indicators shares the same sense of urgency with regard to further developing tier III indicators. At its meeting in July 2018, the Group urged all custodian agencies with tier III indicators to speed up their development and update workplans to include detailed timelines and expected dates of completion.

314. **In paragraph 139 of its report, the Board recommended that a system of centralized data collection and reporting of geographic move figures through Umoja be devised, including for segregating long-term and short-term assignments, so that long-term mobility patterns and short-term moves were identified.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

315. This recommendation is under implementation by the Administration.

316. **In paragraph 153 of its report, the Board reiterated that the Administration should monitor the implementation of the Secretary-General's bulletin on employment and accessibility for staff members with disabilities in the United Nations Secretariat. Furthermore, the Board recommended that the Secretariat take steps to expedite the process of appointing the focal point for better monitoring of compliance with the policy.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

317. The accessibility focal point for the Secretariat was appointed in the Department of Management. However, the terms of reference and reporting line(s) for the focal point have yet to be finalized.

318. **In paragraph 182 of its report, the Board recommended that, in keeping with General Assembly resolutions, the Office of Human Resources Management, in coordination with other stakeholders, consider taking appropriate steps to finalize the administrative instruction on disciplinary issues as a matter of priority. The administrative instruction should also include timelines for the completion of disciplinary cases.**

Departments responsible:	Department of Management and Office of Legal Affairs
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

319. The administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1) was promulgated in October 2017, and, as a result, the Administration considers this recommendation to have been implemented. As indicated in the administrative instruction, there are no timeliness constraints, either for reports of possible misconduct or for addressing possible misconduct. This ensures that, to the extent possible, accountability issues may be addressed whenever they come to light. Section 12.2 of the administrative instruction provides that "Actions by officials under the present instruction should be taken without undue delay, taking into account the circumstances of each specific case".

320. **In paragraph 192 of its report, the Board recommended that the Administration consider necessary adjustments in strategy to address work days lost owing to mental health disorders and expedite implementation of the occupational safety and health management framework to better align with the timelines recommended by the High-level Committee on Management in March 2015.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	First quarter of 2020

321. The Administration is currently recruiting a dedicated senior mental health officer, and she or he will be the global lead for the implementation of the approved mental health strategy. In addition, in July 2018 the Secretary-General's bulletin on occupational safety and health was issued. It establishes the policy framework for all matters relating to occupational safety and health.

322. **In paragraph 198 of its report, the Board recommended that the Office of Human Resources Management expeditiously take appropriate measures to ensure collection of the required statistics pertaining to medical evacuation cases.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

323. The medical evacuation recording capability in EarthMed is under development. This requires changes in the underlying nature of the application (which is the responsibility of the vendor) and some changes in its structure. The medical evacuation data recording capability is expected to improve, and some of the data fields identified by the Board will be amended or added. The collection of financial

data involves collaboration between the Medical Services Division and multiple entities within and outside the Division and the Office of Human Resources Management. As an interim measure, a data sheet was recently developed and is being issued by the Division to all duty stations to manually gather data on medical evacuations. This is a bridging measure that will be in place until the medical evacuation data can be linked across various systems.

324. **In paragraph 205 of its report, the Board recommended that the Administration expedite the process of defining and implementing the role of the Medical Services Division in technical supervision, oversight and enforcement of medical standards system-wide, based on the recommendations of the High-level Independent Panel on Peace Operations.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

325. Pledges by Member States to support the roll-out of the supervisory role of the Medical Service Division have been received, and the process has commenced after a successful test in one medical facility.

326. **In paragraph 211 of its report, the Board reiterated its previous recommendation that the Office of Human Resources Management strengthen its performance monitoring mechanisms, including re-establishing the Performance Review Group, to improve the performance of entities that had not achieved targets on staff recruitment timelines, representation of women in senior policy positions and completion of performance appraisals.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

327. The Office of Human Resources Management has strengthened its performance monitoring mechanisms, including by re-establishing the Performance Review Group, to ensure the improved performance of entities that had not achieved targets on staff recruitment times, vacancy rates and completion of performance appraisals. The Administration requests that the Board close this recommendation.

328. **In paragraph 222 of its report, the Board recommended that the Administration define clear criteria for delegating procurement authority, including thresholds, to United Nations entities.**

Departments responsible:	Department of Management and Office of Legal Affairs
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

329. The Administration has made progress, including a methodology to assess capacity and needs among entities, which will determine procurement thresholds. This exercise is concurrent with the review of the Financial Regulations and Rules of the United Nations, which will determine the types of authorities to be delegated.

330. **In paragraph 223 of its report, the Board recommended that the Administration develop a template for delegation of procurement authority clearly outlining responsibilities and accountability, procedural details and training requirements, including for oversight. A revised and clear governance structure should be put in place enabling consultation with major stakeholders to ensure visibility of procurement actions and appropriate oversight.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

331. The Administration has made progress, including the development of a preliminary template to collect capacity information and needs among entities, as part of the larger accountability framework. This exercise is concurrent with the review of the Financial Regulations and Rules of the United Nations, which will determine the types of authorities to be delegated.

332. **In paragraph 229 of its report, the Board recommended that the Procurement Division determine how to assess modifications to the standard contract provisions and United Nations General Conditions of Contract during the technical and commercial evaluation taking into account the potential risk for the Organization and how to document this assessment.**

Departments responsible:	Department of Management and Office of Legal Affairs
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

333. The Administration acknowledges the Board's concerns and is working towards the inclusion of a risk analysis in the case file that reflects the implications of significant deviations from the United Nations General Conditions of Contract, such as limitation of liability and limitations in audit rights.

334. **In paragraph 235 of its report, the Board recommended that the Administration review the temporary set-up of the interim data management teams, strengthen the process to assure that vendors were recorded only once and ensure the maintenance of master data.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

335. A permanent operational support and governance structure for master data maintenance is now in place. The Administration considers this recommendation to have been implemented and requests its closure.

336. **In paragraph 240 of its report, the Board recommended that the Administration: (a) take stock of the transactional aspects of the procurement process in Umoja and the steps outside Umoja; and (b) review the approval processes in Umoja in the different entities under its authority and determine a way forward for all entities under its delegation of procurement authority.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

337. The Administration notes the Board's concerns and informs it that the current reform agenda includes a workstream related to the delegation of authority. Upon receipt of the recommendations resulting from that workstream, the approval and delegation processes will be re-examined. The Administration plans to introduce a requirement for solicitation management to the Umoja team once there is capacity beyond that involving the implementation of Umoja Extension 2.

338. **In paragraph 243 of its report, the Board recommended that the Administration improve visibility and performance measurement with regard to internal processes and external factors.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

339. A review of procurement data in the semantic layer and of the development of reporting views has recently commenced in order to provide for enriched reporting capabilities. Performance indicators are also being further developed with a view to defining a consistent Secretariat-wide foundation for reporting.

340. **In paragraph 253 of its report, the Board recommended that the Administration ensure that: (a) all country-based pooled funds adhered to the standards set out in the operational handbook for country-based pooled funds; and (b) a human resources review of the Humanitarian Financing Units was completed expeditiously to identify the criteria for determining the number and profile of staff required for optimally managing the country-based pooled funds.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Closure requested
Priority:	High
Target date:	Not applicable

341. The recently rolled-out assurance dashboard in the grant management system enables the Funding Coordination Section and the Humanitarian Financing Units to

thoroughly monitor the compliance by the country-based pooled funds with the standards set out in the operational manual and to take corrective action where required. In addition, a human resources review of the Humanitarian Financing Units has been completed; it provides country offices' management with the guidance necessary for meeting human resources standards. The combination of this review with direct costing gives the heads of offices the means to adjust staffing levels according to the specific requirements of the fund. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

342. **In paragraph 257 of its report, the Board recommended that delays in the disbursement of funds be reviewed by the Administration to ascertain the reasons therefor and address them.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

343. The Administration has put in place tools that enable it to actively monitor delays in disbursements. The grant management system provides the Funding Coordination Section and the Humanitarian Financing Units with tools for effectively tracking project disbursement timelines, with a view to ensuring that disbursements meet the prescribed timeline set out in the operational handbook for country-based pooled funds. The staff of both the Office for the Coordination of Humanitarian Affairs and the Multi-Partner Trust Fund Office have been trained on the grant management system and are using it for disbursements. With these tools, the management of the Office for the Coordination of Humanitarian Affairs can follow up and intervene adequately when there are obstacles to or bottlenecks in timely disbursement. In order to address the separate matter of lack of compliance with the grant management system by UNDP as its service provider, the Office for the Coordination of Humanitarian Affairs is considering the possibility of bringing the management structure of all country-based pooled funds under a single administrative arrangement managed by it.

344. **In paragraph 264 of its report, the Board recommended that the Administration review the projects where timelines for processing had been exceeded and take steps to ensure that the projects were processed in accordance with the prescribed timelines.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

345. The necessary tools are already in place, as the grant management system enables the Office for the Coordination of Humanitarian Affairs to fully monitor the timeliness of the entire allocation process, from partner selection to project closure. The Humanitarian Financing Units and the Funding Coordination Section use the grant management system's reports to track project progress, monitor milestones and take corrective action where needed. The length of the allocation process is based on an allocation strategy designed at the country level. Each country office continuously

monitors the timelines and any potential delays as part of its regular management functions. The Office has developed an allocation strategy template that provides guidance on the steps to be taken, but it does not impose timelines from Headquarters, as the allocation takes each country's context into account. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

346. **In paragraph 269 of its report, the Board recommended that the Administration monitor the timely submission of final financial statements and final narrative reports by the implementing partners and take delays into account when assessing the performance of the implementing partners.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

347. The Administration has put the necessary tools in place, and it is actively using the assurance dashboard as well as the partner performance tool in monitoring and managing partners' performance, including on timely reporting. The partner performance tool can address instances of justified delays. The Administration will review the introduction of a new set of rules to address non-compliance of partners, including a rule concerning unjustified delays in reporting. These actions also relate to the newly issued recommendation in paragraph 234 of the Board's report for the year ended 31 December 2017 (A/73/5 (Vol. I), chap. II).

348. **In paragraph 282 of its report, the Board recommended that the Administration closely monitor the progress of the fraud risk assessment to ensure timely achievement of the intended outcomes of the exercise.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

349. Paragraphs 273 to 281 of the Board's report (A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II), which led to the issuance of this recommendation, refer only to the implementation of the fraud risk assessment, which at the time of issuance of the report was at the implementation stage. The report did not refer to the preparation of the "risk treatment and response plans", which is a different exercise that could be carried out only after the finalization of the risk assessment.

350. The risk assessment was finalized after the Administration had closely monitored the progress of its implementation and ensured the timely achievement of the intended outcome of the exercise, which was the finalization of the assessment, including its approval by the Management Committee, acting as the Secretariat's enterprise risk management committee.

351. While the Administration acknowledges that the risk treatment and response plans have yet to be formulated and that it is working to that end, the latest comment by the Board differs from what the Administration understands to be the spirit or the

context of the original recommendation as issued. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

352. **In paragraph 283 of its report, the Board further recommended that the Administration ensure issuance of clear and detailed criteria for determining high-risk and complex investigations.**

Department responsible:	Office of Internal Oversight Services
Status:	Closure requested
Priority:	High
Target date:	Not applicable

353. The criteria used by the Office of Internal Oversight Services for determining what constitute high-risk and complex investigations are sufficient and have been approved by the General Assembly. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

354. **In paragraph 293 of its report, the Board recommended that the Procurement Division, in coordination with the other stakeholders, review the process for purchasing standardized information and communications technology (ICT) commodities in order to strike a balance between the need for standardizing requirements and compliance with procurement principles. In particular, ICT hardware of low complexity and limited operability should be standardized. As a practice, the technical specifications should be standardized or the reasons for the non-feasibility of standardizing technical specifications should be analysed and documented.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

355. The Administration is working to further refine the procedures related to standardization.

356. **In paragraph 297 of its report, the Board recommended that the Administration ensure that purchases of ICT goods and services available through a systems contract or subject to United Nations standardization were done in accordance with the applicable rules.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

357. The Administration is working to further refine the procedures related to standardization.

358. **In paragraph *308 of its report*, the Board recommended that the Administration: (a) dispose of in a timely manner all assets which had been**

retired from use; and (b) institute proper mechanisms to ensure that all user departments submitted in a timely manner disposal cases for retired assets.

Department responsible:	United Nations Office at Nairobi
Status:	In progress
Priority:	Medium
Target date:	Ongoing

359. The United Nations Office at Nairobi underwent an exercise coordinated by United Nations Headquarters to assess the working condition of all the fully depreciated assets of the Office, the United Nations Environment Programme and the United Nations Human Settlements Programme, and determined the number of years that the assets could still be utilized for intended purposes. The Office consolidated and submitted the report to Headquarters, and guidelines will be provided on the action required for adjusting the remaining useful lives.

360. The Property Management Unit of the United Nations Office at Nairobi has established a key performance indicator to ensure that the disposal of retired assets is carried out within 60 days of case approval.

361. During an annual physical verification exercise, the Property Management Unit checks the condition of all assets and recommends the initiation of the disposal process for all retired assets.

362. **In paragraph 315 of its report, the Board recommended that the Department of Political Affairs take the necessary steps to ensure adherence to the indicators of achievement and meet the targets set for timely conduct of electoral needs assessment.**

Department responsible:	Department of Political Affairs
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

363. The biennial programme plan for the period 2018–2019 has been amended to better reflect the process. This recommendation will be under implementation until the performance results for the biennium 2018–2019 become available.

364. **In paragraph 324 of its report, the Board recommended that the budget formulation process be streamlined and based on more realistic assumptions, factoring in past trends.**

Departments responsible:	Department of Political Affairs and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

365. The Department of Political Affairs is participating in the design and implementation of Umoja Extension 2 modules that include strategic planning and

budget formulation, thus providing additional tools to enable more realistic assumptions for factoring in past trends.

366. **In paragraph 362 of its report, the Board recommended that the Administration ensure that special measures, whenever offered in special circumstances, were adhered to.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

367. All staff deployed to the United Nations Mission for Ebola Emergency Response were medically cleared. This was the first time that a specified standard for medical clearance had been established, and it was strictly enforced, even in the face of intense pressure for rapid mobilization. The records for these clearances are included in the medical records and are available for the Board's review. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

III. Capital master plan

A. Implementation of the recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2017

368. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2017 (A/73/5 (Vol. V)).

369. Table 5 summarizes the status of implementation of all new recommendations of the Board as of August 2018.

Table 5
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department of Management	8	–	8	8	–
Total	**8**	**–**	**8**	**8**	**–**

370. As indicated in table 5, all 8 of the recommendations made by the Board are in progress, of which 3 are scheduled for implementation by the end of 2018 and 5 by the end of 2019.

Detailed information on implementation status

371. **In paragraph 15 of its report, the Board recommended that the Administration review the methodology followed for the preparation of estimates to establish norms for the common/general nature of expenses in order to ensure that the estimates for projects were realistic.**

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2019

372. The Administration will continue to refine its methodology for the preparation of estimates for projects to ensure that they are realistic. The Administration will also continue to respond flexibly to changes resulting from internal and external factors in order to achieve project delivery at the level approved by the General Assembly.

373. **In paragraph 40 of its report, the Board recommended that the Administration develop a business intelligence report for maintenance actions in the Umoja plant maintenance module.**

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Second quarter of 2019

374. The Administration accepts the recommendation and is making efforts to implement it by the target date.

375. **In paragraph 56 of its report, the Board recommended that the Administration maintain an updated registry of works of art and gifts and carry out their physical verification annually to assure their existence.**

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2018

376. The Administration's comments are reflected in paragraphs 57 and 58 of the Board's report.

377. **In paragraph 65 of its report, the Board recommended that the Administration explore the utility of the Energy Dashboard and Reporting Tool with regard to monitoring the energy consumption of floors and buildings so as to further reduce energy consumption wherever possible. The Board further recommended that the Administration report on reductions in consumption of water as well.**

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2018

378. The Administration agrees with the recommendation and is exploring the potential of the Energy Dashboard and Reporting Tool to provide additional monitoring of energy and water consumption.

379. **In paragraph 70 of its report, the Board recommended that the Administration analyse the responses to the accessibility survey on iSeek and take remedial measures.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

380. The Administration is in the process of conducting a bidding exercise for an expert to review the Headquarters complex for improvements in areas of accessibility for all persons with disabilities. The review will take into consideration the feedback resulting from the iSeek survey and propose relevant remedial measures.

381. **In paragraph 71 of its report, the Board also recommended that the Administration examine the requirements of 2010 Americans with Disabilities Act (ADA) Standards for Accessible Design and take necessary steps on a progressive basis towards compliance with those standards to ensure accessibility to all individuals with disabilities.**

Department responsible:	Department of Management
Status:	In Progress
Priority:	High
Target date:	Second quarter of 2019

382. As indicated above, the Administration is in the process of conducting a bidding exercise for an expert to review the Headquarters complex for improvements in areas of accessibility for all persons with disabilities. The review will also include an examination of the 2010 ADA Standards for Accessible Design and will make relevant recommendations for consideration by the Administration.

383. **In paragraph 83 of its report, the Board recommended that the Administration conduct a comprehensive assessment of the maintenance costs, taking into account all subcomponents of maintenance, such as repair and upkeep of the recreational facilities.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

384. The Administration accepts this recommendation and is assessing the overall maintenance requirements.

385. **In paragraph 84 of its report, the Board further recommended that the Administration make adequate arrangements for funding the operational and**

maintenance costs of assets created as a result of the donation from the International Olympic Committee.

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

386. The Administration's comments are reflected in paragraph 85 of the Board's report. In addition, discussions are ongoing with the United Nations Staff Union and the United Nations Staff Recreation Council for users of the gymnasium to pay a fee for its use, which will supplement available funds and should provide the resources necessary for the replacement and maintenance of equipment.

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the capital master plan for prior financial periods

Overview

387. The overall status of implementation, as of December 2017, of the recommendations contained in the Board's reports on the capital master plan for five prior periods is shown in table 6.

Table 6
Overall status of implementation of the recommendations of the Board of Auditors on the capital master plan for prior periods, as of December 2017

Year report No.	*Fully implemented*	*In progress*	*Closed by the Board, overtaken by events*	*Total*
2012/(A/68/5 (Vol. V))	4 (45%)	2 (22%)	3 (33%)	9
2013/(A/69/5 (Vol. V))	3 (75%)	–	1 (25%)	4
2014/(A/70/5 (Vol. V))	2 (40%)	2 (40%)	1 (20%)	5
2015/(A/71/5 (Vol. V))	3 (60%)	2 (40%)	–	5
2016/(A/72/5 (Vol. V))	–	6 (100%)	–	6
Total	**12 (41.4%)**	**12 (41.4%)**	**5 (17.2%)**	**29**

388. In annex I to its report on the capital master plan for the year ended 31 December 2017 (A/73/5 (Vol. V)), the Board provided a summary of the status of implementation, as of December 2017, of its 16 extant recommendations relating to prior periods. Of those 16 recommendations, 4 (25 per cent) had been fully implemented and 12 (75 per cent) were under implementation. Information is provided below on the 12 recommendations that were under implementation.

389. Table 7 summarizes the overall situation as of August 2018.

Table 7
Status of implementation of recommendations for prior periods considered not to have been fully implemented in annex I to the report of the Board of Auditors on the capital master plan for the year ended 31 December 2017

Department responsible	*Number of recommendations*	*Closure requested*	*In progress*	*Target date set*	*No target date*
Department of Management	12	1	11	11	–
Total	**12**	**1**	**11**	**11**	–

390. As indicated in table 7, of the 12 recommendations that were considered by the Board not to have been fully implemented, closure had been requested for 1 and the other 11 were in progress as of August 2018. Of the 11 that were in progress, 4 were scheduled for implementation by the end of 2018, 6 by the end of 2019 and 1 by the end of 2020.

Detailed information on implementation status

Report of the Board for the year ended 31 December 2012[*]

391. **In paragraph 77 of its report, the Board recommended that the Administration adopt a whole life cycle asset investment strategy and assess costed options for the through-life maintenance of the Headquarters buildings.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

392. Pursuant to section VI of General Assembly resolution 70/248 B, the Secretary-General submitted an updated version of his report on the strategic capital review (A/72/393), in which he proposed the employment of an incremental recapitalization approach to capital maintenance and provided an update on the governance structure for capital construction projects and on near-term proposed capital projects, as well as information on other considerations, such as accessibility, global long-term accommodation requirements and flexible workplace strategies. The Administration plans to submit the next such report to the Assembly at its seventy-fourth session.

393. **In paragraph 82 of its report, the Board recommended that the Office of Central Support Services review its ongoing maintenance contracts, based on an assessment of the total scope of facilities management requirements after completion of the capital master plan, and assess the possibilities for obtaining better value from any future strategic commercial relationship.**

[*] A/68/5 (Vol. V).

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

394. The Administration is in the process of conducting a bidding exercise for an independent expert to perform an assessment of its maintenance approach.

Report of the Board for the year ended 31 December 2014[10]

395. **In paragraph 17 (c) of the summary of its report, the Board recommended that the Administration manage the capital master plan to successful completion by accelerating closure of the remaining capital master plan contracts to increase certainty regarding final project costs and to release any potential savings.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

396. The closure of the remaining contracts has been concluded, with the exception of the litigation activities that are still in progress.

397. **In paragraph 17 (d) of the summary of its report, the Board recommended that the Administration manage the capital master plan to successful completion by reporting the full amount of any savings arising from contract closure and introducing appropriate governance mechanisms to determine the use that could be made of such savings, including specific consideration of returning savings to Member States.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

398. Information on savings realized from the cancellation of obligations from prior years and their utilization is provided on a routine basis. Savings can be realized only after all of the work and related operations have been fully completed, the contracts have been closed and all accounts have been fully reconciled. If any uncommitted balances remain after the closure of all contracts, they will be returned to Member States. It should also be noted that contractual litigation is still in progress.

Report of the Board for the year ended 31 December 2015[11]

399. **In paragraph 17 (c) of the summary of its report, the Board recommended that the Administration focus on realizing the full potential benefits from the investment made in the capital master plan and ensure that optimal use was**

[10] A/70/5 (Vol. V).
[11] A/71/5 (Vol. V).

made of the new modern working environment to reduce the use of costly rented accommodation.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

400. The Daily News Building was vacated in 2017, and the United Nations Federal Credit Union Building was vacated in April 2018. Activities aimed at vacating the Innovation Building before the end of 2018 are in progress.

401. **In paragraph 17 (d) of the summary of its report, the Board recommended that the Administration perform a detailed analysis of operational data and building malfunctions to help it to develop a strong business case for submission to the General Assembly in support of its proposed annual and longer-term maintenance budgets.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2019

402. The Administration is in the process of conducting a bidding exercise for an expert to perform an assessment of its maintenance approach.

Report of the Board for the year ended 31 December 2016[12]

403. **In paragraph 62 of its report, the Board recommended that the Administration make efforts to operationalize the Umoja plant maintenance module to enable an early review of its maintenance practices. This would enable the Administration to prepare a long-term maintenance plan covering any gaps in its maintenance efforts.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

404. The Umoja plant maintenance module was implemented in October 2017, and the Administration is planning to undertake an independent assessment of its maintenance approach in late 2018, after a year of the deployment of the module.

405. **In paragraph 69 of its report, the Board recommended that the Administration take steps to strengthen the internal control for protection of assets, and for their proper recording and monitoring.**

[12] A/72/5 (Vol. V).

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

406. The Administration continues to work on strengthening internal controls relating to property management.

407. **In paragraph 78 of its report, the Board recommended that the Administration resolve issues associated with the Energy Dashboard and Reporting Tool as related to recording and reporting on usage of steam, gas and water to enable real-time monitoring of all utilities.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

408. The Administration is working with the system vendors to identify cost-effective options for resolving the issues noted by the Board.

409. **In paragraph 79 of its report, the Board also recommended that the Administration carry out a feasibility analysis on the parameters set in the consultant's report of April 2015 to identify areas for improving energy efficiency, after taking into consideration the enhanced flexibility offered by the implementation of the capital master plan.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

410. The Administration is exploring the potential of the Energy Dashboard and Reporting Tool to provide additional monitoring to improve energy efficiency.

411. **In paragraph 83 of its report, the Board recommended that the Administration conduct a user survey on the effectiveness of the accessibility features in order to identify gaps, if any, in the infrastructure created as part of the capital master plan.**

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

412. The user survey was carried out, and its results will feed into the implementation of the recommendation in paragraph 70 of the Board's report for the year ended

31 December 2017 (A/73/5 (Vol. V)). The Administration requests the Board to close this recommendation as having been implemented.

413. **In paragraph 95 of its report (A/72/5 (Vol. V)), the Board recommended that the Administration regularly monitor productivity gains while ensuring reduction in space requirements.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2020

414. This recommendation is under implementation and will continue to be integral to the flexible workplace project.